

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 15, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without exhibits) (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit E attached hereto. The chart contained in the form of

the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without exhibits) (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Twenty-Seventh Omnibus Claims Objection") (without

exhibits) (Docket No. 12687) [a copy of which is attached hereto as Exhibit D]

- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 21 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 21 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: February 28, 2008

/s/ Evan Gershbein
Evan Gershbein

State of New York

Subscribed and sworn to (or affirmed) before
me on this 28th day of February, 2008

Signature: /s/ Joseph Woodfield

Commission Expires: 10/23/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
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McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
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Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
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Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

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Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	idejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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EXHIBIT C

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EXHIBIT D

Hearing Date And Time: March 19, 2008 at 10:00 a.m.
Response Date And Time: March 12, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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**DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN CLAIMS
TO IMPLEMENT CURE PAYMENTS AND MODIFY GENERAL
UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS**

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264). Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-

Possession (Docket No. 11386) (the "Plan") and the First Amended Disclosure Statement with respect to the Plan (Docket No. 11388) (the "Disclosure Statement"). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389). On January 25, 2008, the Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order"), which became a final order on February 4, 2008.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso
(cont'd)

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the

(cont'd from previous page)

receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³

Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

operations. The Debtors stated that they needed to focus on five key areas: first, modifying the Company's labor agreements to create a competitive arena in which to conduct business; second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company; third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus; fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint; and fifth, devising a workable solution to their current pension situation.

E. Confirmation Of The Debtors' Plan Of Reorganization

13. The confirmed Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases. The Global Settlement Agreement and the Master Restructuring Agreement provide for a comprehensive settlement with GM, and both agreements were approved by this Court in the Confirmation Order. With the Plan confirmed, the Debtors are focusing their efforts on satisfying the conditions for the Plan to become effective and allow them to emerge from chapter 11. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the

Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 25 omnibus Claims⁴ objections, pursuant to which this Court has disallowed and expunged 9,530 Claims and modified approximately 3,400 Claims. In addition, the hearings with respect to approximately 720 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006,

⁴ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738), November 19, 2007 (Docket No. 10982), December 21, 2007 (Docket No. 11588), and January 18, 2008 (Docket No. 12288).

the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 2002(M), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187), in which the Debtors requested this Court, among other things, to authorize the Debtors to continue the current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order previously entered by this Court, including omnibus Claims objections to more than 100 Claims. On December 20, 2007, this Court entered the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

21. In this Twenty-Seventh Omnibus Claims Objection, the Debtors are objecting to 131 Proofs of Claim, all of which are set forth on Exhibit C hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.⁵

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 revising, upon the occurrence of the Effective Date⁶ of the Plan as modified pursuant to the Confirmation Order, (a) the classification with respect to the Claims set forth on Exhibit A-1 hereto due to cure payments that the Debtors expect to make on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), (b) the classification with respect to the Claims that have been modified pursuant to prior orders set forth on Exhibit A-2 hereto due to cure payments that the Debtors expect to make on account of a Contract Assumption, and (c) the classification with respect to the Claims, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, others

⁵ Contemporaneously with this Twenty-Seventh Omnibus Claims Objection, the Debtors are filing the Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"). In the Twenty-Sixth Omnibus Claims Objection, the Debtors object to Claims and are seeking (i) to expunge and disallow Claims that (a) are duplicative of other Claims or have been amended or superseded by later filed Claims, (b) were not timely filed pursuant to the Bar Date Order and are not reflected on the Debtors' books and records, including certain Claims filed by taxing authorities, and (c) were not timely filed pursuant to the Bar Date Order, including certain Claims filed by taxing authorities, and (ii) to modify certain Claims, including Claims in which the claimant asserted a reclamation demand and the claimant and the Debtors entered into a letter agreement regarding the valid amount of the reclamation demand, with such agreement being subject to certain reserved defenses. The Debtors are objecting to 40 Proofs of Claim in the Twenty-Sixth Omnibus Claims Objection.

⁶ Pursuant to Article 1.69 of the Plan as modified by the Confirmation Order, "Effective Date" means "the Business Day determined by the Debtors on which all conditions to the consummation of this Plan set forth in Article 12.2 of this Plan have been either satisfied or waived as provided in Article 12.3 of this Plan and the day upon which this Plan is substantially consummated."

of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, and all of which are subject to prior orders that modified the classification of such claims, set forth on Exhibit A-3 hereto due to cure payments that the Debtors expect to make on account of a Contract Assumption.

Objections To Claims

G. Assumption And Assignment Of Contracts And Related Cure Payments

23. The Debtors are party to thousands of contracts for the supply of goods to the Company's manufacturing operations. Under the confirmed Plan, all executory contracts and unexpired leases to which any of the Debtors is a party will be deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Plan, unless such executory contracts or unexpired leases (i) have been previously rejected by Delphi pursuant to a final order of this Court, (ii) are the subject of a motion to reject pending on or before such effective date, (iii) have expired or been terminated on or prior to December 31, 2007 (and not otherwise extended) pursuant to their own terms, (iv) are listed on Exhibit 8.1(a) to the Plan as executory contracts or unexpired leases to be rejected, or (v) are otherwise rejected pursuant to the terms of the Plan. As required under section 365 of the Bankruptcy Code, to assume such contracts, the Debtors are proposing to cure defaults in all such assumed executory contracts and unexpired leases (the "Material Supply Contract Cure Payments").

24. In addition, in furtherance of the Debtors' transformation plan, the Debtors have been selling and winding-down certain non-core product lines and manufacturing sites. On December 10, 2007 and January 15, 2008, the Debtors filed motions seeking authority to sell the global steering and halfshaft business (the "Steering Business") and the global bearings business

(the "Bearings Business"), respectively. On December 20, 2007 and January 25, 2008, this Court approved the bidding procedures authorizing the Debtors to commence auctions to sell the Steering Business and the Bearings Business, respectively. The final sale hearings regarding the Steering Business and Bearings Business are both currently scheduled for the February 21, 2008 omnibus hearing. In both the Steering Business and Bearings Business divestitures, the Debtors have conducted due diligence and finalized a list of contracts that will be assumed by the Debtors and assigned to the respective buyers as part of the sale transactions. Upon assumption of the contracts by the Debtors, or as soon thereafter as practicable, the non-Debtor contract counterparties will receive payments to cure the defaults on the contracts (the "Divestiture Cure Payments," and, together with the Material Supply Contract Cure Payments, the "Cure Payments").

25. In some instances, certain Claims will be satisfied in whole or in part by a cure payment that the Debtors will make to counterparties to executory contracts or unexpired leases under which such Claim arose. As a result, the Debtors are seeking to reclassify a portion of each claim that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the Bankruptcy Code and therefore will be satisfied by payment of cure. In determining the amount by which each such Claim will be satisfied and the amount by which the classification of such Claim would be modified accordingly, the Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the claim amount that will remain unsecured, or will be classified as priority for reasons other than being subject to cure, after the Debtors make the Cure Payments. To eliminate multiple recoveries for a single liability, by this Objection, the Debtors seek to modify the Claims to

accurately reflect the classification of such Claims against a Debtor after the Debtors make the Cure Payments.

H. Claims Subject To Modification Due To Cure

26. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim will be satisfied in whole or in part by the Cure Payments and as such should be modified to reflect the Cure Payments. Set forth on Exhibit A-1 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim different from that asserted by the Claimant (the "Exhibit A-1 Claims"). For each Exhibit A-1 Claim, Exhibit A-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed"⁷ and the proposed modified classification for the Claim in a column titled "Claim As Modified."

27. The Debtors object to the classification for each Exhibit A-1 Claim listed on Exhibit A-1 and request that each such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-1. Thus, no Claimant listed on Exhibit A-1 would be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-1, subject to the Debtors' right to further object to each such Exhibit A-1 Claim.

28. The inclusion of the Exhibit A-1 Claims on Exhibit A-1, however, may not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Exhibit A-1 Claims at a later date on any basis whatsoever. For clarity, Exhibit A-1 refers to the Debtor entities by case

⁷ The Asserted Claim Amount on Exhibit A-1 reflects only asserted liquidated claims.

number and Exhibit B displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in Exhibit A-1.

29. Accordingly, the Debtors (a) object to the classification for each Exhibit A-1 Claim and (b) seek an order modifying the Exhibit A-1 Claims to reflect the classification as set forth on Exhibit A-1.

I. Claims Subject To Prior Orders And To Modification Due To Cure

30. In addition, the Debtors have also determined that certain Proofs of Claim that were modified pursuant to prior orders will be satisfied in whole or in part by the Cure Payments and that the classifications of such Proofs of Claim should be modified accordingly. Set forth on Exhibit A-2 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim different from that asserted by the Claimant (the "Exhibit A-2 Claims"). For each Exhibit A-2 Claim, Exhibit A-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed"⁸ and the proposed modified classification for such Exhibit A-2 Claims, in a column titled "Claim As Modified."

31. The Debtors object to the classification for each Exhibit A-2 Claim listed on Exhibit A-2 and request that such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-2. Thus, no Claimant listed on Exhibit A-2 would be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-2, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. For clarity, Exhibit A-2 refers to the Debtor entities by case number and Exhibit B

⁸ The Asserted Claim Amount on Exhibit A-2 reflects only asserted liquidated claims.

displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in Exhibit A-2.

32. Accordingly, the Debtors (a) object to the classification for each Exhibit A-2 Claim and (b) seek an order modifying the Exhibit A-2 Claims to reflect the classification as set forth on Exhibit A-2.

J. Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure

33. In addition, the Debtors have also determined that portions of certain Proofs of Claim that are subject to prior orders that modified the classification of such Claims (a) will be satisfied in whole or in part by the Cure Payments, (b) incorrectly assert secured or priority status, and (c) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (c)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

34. Set forth on Exhibit A-3 hereto is a list of such Claims that the Debtors believe should be modified solely to assert a properly classified claim (the "Exhibit A-3 Claims"). For each Exhibit A-3 Claim, Exhibit A-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed"⁹ and the proposed modified classification for the Exhibit A-3 Claims, in a column titled "Claim As Modified." The

⁹ The Asserted Claim Amount on Exhibit A-3 reflects only asserted liquidated claims.

classification column labeled "Priority" includes amounts both from assertions of reclamation claims, administrative claims, and Divestiture Cure Payments and/or the Material Supply Contract Cure Payments. In some instances, the dollar amount for the reclamation portion of a Claim set forth on Exhibit A-3 is being reduced in proportion to the anticipated cure payments. Thus, in those instances the total dollar amounts associated with the "Priority" classification as reflected on Exhibit A-3 are not being modified, but instead only the components of the "Priority" portion of the Claim are being modified. Such modifications are reflected in the column titled "Claims As Modified" and identified as "Cure Amount" and "Reclamation Amount".

35. The Debtors object to the classification for each Exhibit A-3 Claim listed on Exhibit A-3 and request that each such Claim be revised to reflect the classification listed in the "Claim As Modified" column of Exhibit A-3. Thus, no Claimant listed on Exhibit A-3 would be entitled to (a) recover for any Exhibit A-3 Claims in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit A-3, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column not listed in the "Claim As Modified" column on Exhibit A-3, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. For clarity, Exhibit A-3 refers to the Debtor entities by case number and Exhibit B displays the formal name of seven Debtor entities and their associated bankruptcy case numbers referenced in Exhibit A-3.

36. Accordingly, the Debtors (a) object to the classification, for the Exhibit A-3 Claims and (b) seek an order modifying the Exhibit A-3 Claims to reflect the classification as set forth on Exhibit A-3.

Separate Contested Matters

37. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Seventh Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Seventh Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Seventh Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

38. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Seventh Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Seventh Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

39. Responses to the Twenty-Seventh Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

40. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on March 12, 2008.**

L. Contents Of Responses

41. Every Response to this Twenty-Seventh Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;

(d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

42. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Seventh Omnibus Claims Objection.

43. Pursuant to the Claims Objection Procures Order, only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Seventh Omnibus Claims Objection and who is served with the Twenty-Seventh Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Seventh Omnibus Claims Objection without further notice to the

Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

44. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

45. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Seventh Omnibus Claims Objection Order

46. Service of any order with regard to this Twenty-Seventh Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

47. Questions about this Twenty-Seventh Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

48. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Tenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered February 4, 2008 (Docket No. 12487). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

49. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-

Seventh Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A-1, A-2, and A-3 is attached hereto as Exhibit D. Claimants will receive a copy of this Twenty-Seventh Omnibus Claims Objection without Exhibits A-1 through C hereto. Claimants will nonetheless be able to review Exhibits A-1 through C hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

50. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
February 15, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
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- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 8455</div> <div>Date Filed: 06/23/2006</div> <div>Docketed Total: \$ 171,798.50</div> <div>Filing Creditor Name and Address: ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</div>	<div>Claim Holder Name and Address</div> <div>ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</div> <div>Docketed Total: \$171,798.50</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$171,798.50</div><div>\$171,798.50</div></div></div>	<div><div>Cure Amount:</div><div>\$169,414.09</div></div> <div><div>Unsecured Amount:</div><div>\$2,384.41</div></div> <div><div>Modified Total:</div><div>\$171,798.50</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$169,414.09</div><div>\$2,384.41</div><div>\$169,414.09</div><div>\$2,384.41</div></div></div>
<div>Claim: 7838</div> <div>Date Filed: 06/12/2006</div> <div>Docketed Total: \$ 1,434,038.60</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$1,434,038.60</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,434,038.60</div><div>\$1,434,038.60</div></div></div>	<div><div>Cure Amount:</div><div>\$1,321,418.01</div></div> <div><div>Unsecured Amount:</div><div>\$112,620.59</div></div> <div><div>Modified Total:</div><div>\$1,434,038.60</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,321,418.01</div><div>\$112,620.59</div><div>\$1,321,418.01</div><div>\$112,620.59</div></div></div>
<div>Claim: 8722</div> <div>Date Filed: 06/28/2006</div> <div>Docketed Total: \$ 128,098.75</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL INDUSTRIES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$128,098.75</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$128,098.75</div><div>\$128,098.75</div></div></div>	<div><div>Cure Amount:</div><div>\$101,811.00</div></div> <div><div>Unsecured Amount:</div><div>\$26,287.75</div></div> <div><div>Modified Total:</div><div>\$128,098.75</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$101,811.00</div><div>\$26,287.75</div><div>\$101,811.00</div><div>\$26,287.75</div></div></div>
<div>Claim: 7491</div> <div>Date Filed: 06/05/2006</div> <div>Docketed Total: \$ 1,617,353.43</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL SEMICONDUCTER CORP 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$1,617,353.43</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,617,353.43</div><div>\$1,617,353.43</div></div></div>	<div><div>Cure Amount:</div><div>\$1,548,203.43</div></div> <div><div>Unsecured Amount:</div><div>\$69,150.00</div></div> <div><div>Modified Total:</div><div>\$1,617,353.43</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$1,548,203.43</div><div>\$69,150.00</div><div>\$1,548,203.43</div><div>\$69,150.00</div></div></div>

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
<div>Claim: 7091</div> <div>Date Filed: 05/30/2006</div> <div>Docketed Total: \$ 61,342.54</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL FABRICATING 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$61,342.54</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$61,342.54</td></tr><tr><td></td><td></td><td></td><td>\$61,342.54</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$61,342.54				\$61,342.54	<div><table><tr><td>Cure Amount:</td><td>\$61,342.54</td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$61,342.54</td></tr></table></div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$61,342.54</td><td></td></tr><tr><td></td><td></td><td>\$61,342.54</td><td></td></tr></table></div>	Cure Amount:	\$61,342.54	Unsecured Amount:		Modified Total:	\$61,342.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$61,342.54				\$61,342.54	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$61,342.54																													
			\$61,342.54																													
Cure Amount:	\$61,342.54																															
Unsecured Amount:																																
Modified Total:	\$61,342.54																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$61,342.54																														
		\$61,342.54																														
<div>Claim: 15781</div> <div>Date Filed: 08/01/2006</div> <div>Docketed Total: \$ 552,858.63</div> <div>Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING COMPANY 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$552,858.63</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$552,858.63</td></tr><tr><td></td><td></td><td></td><td>\$552,858.63</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$552,858.63				\$552,858.63	<div><table><tr><td>Cure Amount:</td><td>\$405,291.00</td></tr><tr><td>Unsecured Amount:</td><td>\$147,567.63</td></tr><tr><td>Modified Total:</td><td>\$552,858.63</td></tr></table></div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$405,291.00</td><td>\$147,567.63</td></tr><tr><td></td><td></td><td>\$405,291.00</td><td>\$147,567.63</td></tr></table></div>	Cure Amount:	\$405,291.00	Unsecured Amount:	\$147,567.63	Modified Total:	\$552,858.63	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$405,291.00	\$147,567.63			\$405,291.00	\$147,567.63
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$552,858.63																													
			\$552,858.63																													
Cure Amount:	\$405,291.00																															
Unsecured Amount:	\$147,567.63																															
Modified Total:	\$552,858.63																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$405,291.00	\$147,567.63																													
		\$405,291.00	\$147,567.63																													
<div>Claim: 6802</div> <div>Date Filed: 05/24/2006</div> <div>Docketed Total: \$ 12,030.60</div> <div>Filing Creditor Name and Address: COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA, 06300--230 PORTUGAL</div>	<div>Claim Holder Name and Address</div> <div>COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA, 06300--230 PORTUGAL</div> <div>Docketed Total: \$12,030.60</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,030.60</td></tr><tr><td></td><td></td><td></td><td>\$12,030.60</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,030.60				\$12,030.60	<div><table><tr><td>Cure Amount:</td><td>\$7,720.36</td></tr><tr><td>Unsecured Amount:</td><td>\$4,310.24</td></tr><tr><td>Modified Total:</td><td>\$12,030.60</td></tr></table></div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$7,720.36</td><td>\$4,310.24</td></tr><tr><td></td><td></td><td>\$7,720.36</td><td>\$4,310.24</td></tr></table></div>	Cure Amount:	\$7,720.36	Unsecured Amount:	\$4,310.24	Modified Total:	\$12,030.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$7,720.36	\$4,310.24			\$7,720.36	\$4,310.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$12,030.60																													
			\$12,030.60																													
Cure Amount:	\$7,720.36																															
Unsecured Amount:	\$4,310.24																															
Modified Total:	\$12,030.60																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$7,720.36	\$4,310.24																													
		\$7,720.36	\$4,310.24																													

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11257 Date Filed: 07/27/2006 Docketed Total: \$ 7,433.25 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	Claim Holder Name and Address CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108 <div><div>Case Number*</div><div>05-44612</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$7,433.25</div><div>\$7,433.25</div></div>	<div><div>Cure Amount:</div><div>\$7,433.25</div></div> <div><div>Unsecured Amount:</div><div></div></div> <div><div>Modified Total:</div><div>\$7,433.25</div></div> <div><div>Case Number*</div><div>05-44612</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$7,433.25</div><div>\$7,433.25</div></div>
Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$ 34,134.78 Filing Creditor Name and Address: DAWLEN CORP 2029 MICOR DR PO BOX 884 JACKSON, MI 49203	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$34,134.78</div><div>\$34,134.78</div></div>	<div><div>Cure Amount:</div><div>\$29,282.34</div></div> <div><div>Unsecured Amount:</div><div>\$4,852.44</div></div> <div><div>Modified Total:</div><div>\$34,134.78</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$29,282.34</div><div>\$4,852.44</div><div>\$29,282.34</div><div>\$4,852.44</div></div>
Claim: 2063 Date Filed: 02/21/2006 Docketed Total: \$ 108,786.45 Filing Creditor Name and Address: EMERSON & CUMING INC 46 MANNING RD BILLERICA, MA 01821	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$108,786.45</div><div>\$108,786.45</div></div>	<div><div>Cure Amount:</div><div>\$50,281.87</div></div> <div><div>Unsecured Amount:</div><div>\$58,504.58</div></div> <div><div>Modified Total:</div><div>\$108,786.45</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$50,281.87</div><div>\$58,504.58</div><div>\$50,281.87</div><div>\$58,504.58</div></div>

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$ 95,890.67 Filing Creditor Name and Address: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$95,890.67</td></tr><tr><td></td><td></td><td></td><td>\$95,890.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$95,890.67				\$95,890.67	<table><tr><td>Cure Amount:</td><td>\$23,832.37</td></tr><tr><td>Unsecured Amount:</td><td>\$72,058.30</td></tr><tr><td>Modified Total:</td><td>\$95,890.67</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td>\$23,832.37</td><td>\$72,058.30</td></tr><tr><td></td><td></td><td>\$23,832.37</td><td>\$72,058.30</td></tr></table>	Cure Amount:	\$23,832.37	Unsecured Amount:	\$72,058.30	Modified Total:	\$95,890.67	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610		\$23,832.37	\$72,058.30			\$23,832.37	\$72,058.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44610			\$95,890.67																													
			\$95,890.67																													
Cure Amount:	\$23,832.37																															
Unsecured Amount:	\$72,058.30																															
Modified Total:	\$95,890.67																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44610		\$23,832.37	\$72,058.30																													
		\$23,832.37	\$72,058.30																													
Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$ 177,026.50 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$177,026.50</td></tr><tr><td></td><td></td><td></td><td>\$177,026.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$177,026.50				\$177,026.50	<table><tr><td>Cure Amount:</td><td>\$175,665.05</td></tr><tr><td>Unsecured Amount:</td><td>\$1,361.45</td></tr><tr><td>Modified Total:</td><td>\$177,026.50</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td>\$175,665.05</td><td>\$1,361.45</td></tr><tr><td></td><td></td><td>\$175,665.05</td><td>\$1,361.45</td></tr></table>	Cure Amount:	\$175,665.05	Unsecured Amount:	\$1,361.45	Modified Total:	\$177,026.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$175,665.05	\$1,361.45			\$175,665.05	\$1,361.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44567			\$177,026.50																													
			\$177,026.50																													
Cure Amount:	\$175,665.05																															
Unsecured Amount:	\$1,361.45																															
Modified Total:	\$177,026.50																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44567		\$175,665.05	\$1,361.45																													
		\$175,665.05	\$1,361.45																													
Claim: 15493 Date Filed: 07/31/2006 Docketed Total: \$ 5,762.88 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,762.88</td></tr><tr><td></td><td></td><td></td><td>\$5,762.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,762.88				\$5,762.88	<table><tr><td>Cure Amount:</td><td>\$5,762.88</td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$5,762.88</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,762.88</td><td></td></tr><tr><td></td><td></td><td>\$5,762.88</td><td></td></tr></table>	Cure Amount:	\$5,762.88	Unsecured Amount:		Modified Total:	\$5,762.88	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,762.88				\$5,762.88	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$5,762.88																													
			\$5,762.88																													
Cure Amount:	\$5,762.88																															
Unsecured Amount:																																
Modified Total:	\$5,762.88																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$5,762.88																														
		\$5,762.88																														

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15469 Date Filed: 07/31/2006 Docketed Total: \$ 1,501.00 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,501.00 \$1,501.00	 Cure Amount: \$1,501.00 Unsecured Amount: Modified Total: \$1,501.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,501.00 <u>Unsecured</u> \$1,501.00
Claim: 15113 Date Filed: 07/31/2006 Docketed Total: \$ 7,343,692.50 Filing Creditor Name and Address: LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP LONG ACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Claim Holder Name and Address LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP LONG ACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$7,343,692.50 \$7,343,692.50	 Cure Amount: \$4,759,783.06 Unsecured Amount: \$2,583,909.44 Modified Total: \$7,343,692.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4,759,783.06 \$2,583,909.44 <u>Unsecured</u> \$4,759,783.06 \$2,583,909.44
Claim: 9431 Date Filed: 07/13/2006 Docketed Total: \$ 961,318.16 Filing Creditor Name and Address: MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	Claim Holder Name and Address MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$961,318.16 \$961,318.16	 Cure Amount: \$961,318.16 Unsecured Amount: Modified Total: \$961,318.16 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$961,318.16 <u>Unsecured</u> \$961,318.16

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5452 Date Filed: 05/10/2006 Docketed Total: \$ 115,659.16 Filing Creditor Name and Address: METFORM CORP PO BOX 98733 CHICAGO, IL 60693	Claim Holder Name and Address METFORM CORP PO BOX 98733 CHICAGO, IL 60693 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$115,659.16 \$115,659.16	Cure Amount: \$115,327.17 Unsecured Amount: \$331.99 Modified Total: \$115,659.16 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$115,327.17 <u>Unsecured</u> \$331.99 \$115,327.17 \$331.99
Claim: 7289 Date Filed: 06/01/2006 Docketed Total: \$ 104,313.33 Filing Creditor Name and Address: NN BALL AND ROLLER INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 7601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$104,313.33 \$104,313.33	Cure Amount: \$104,313.33 Unsecured Amount: Modified Total: \$104,313.33 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$104,313.33 <u>Unsecured</u> \$104,313.33
Claim: 9025 Date Filed: 07/05/2006 Docketed Total: \$ 38,277.25 Filing Creditor Name and Address: PRECISION METAL PARTS INC 4725 28TH ST N ST PETERSBURG, FL 33714	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$38,277.25 \$38,277.25	Cure Amount: \$38,277.25 Unsecured Amount: Modified Total: \$38,277.25 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$38,277.25 <u>Unsecured</u> \$38,277.25

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 11854</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$ 49,788.00</div> <div>Filing Creditor Name and Address: ST MARYS CARBON CO INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 7601</div>	<div>Claim Holder Name and Address</div> <div>CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</div> <div>Docketed Total: \$49,788.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$49,788.00</div></div></div> <div>\$49,788.00</div>	<div><div>Cure Amount:</div><div>\$49,788.00</div></div> <div><div>Unsecured Amount:</div><div></div></div> <div><div>Modified Total:</div><div>\$49,788.00</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$49,788.00</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$49,788.00</div>
<div>Claim: 8667</div> <div>Date Filed: 06/27/2006</div> <div>Docketed Total: \$ 6,688.50</div> <div>Filing Creditor Name and Address: STEPHENSON & LAWYER INC PO BOX 8834 GRAND RAPIDS, MI 49518-8834</div>	<div>Claim Holder Name and Address</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$6,688.50</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,688.50</div></div></div> <div>\$6,688.50</div>	<div><div>Cure Amount:</div><div>\$6,688.50</div></div> <div><div>Unsecured Amount:</div><div></div></div> <div><div>Modified Total:</div><div>\$6,688.50</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$6,688.50</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$6,688.50</div>
<div>Claim: 2215</div> <div>Date Filed: 03/08/2006</div> <div>Docketed Total: \$ 2,499.20</div> <div>Filing Creditor Name and Address: SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE</div>	<div>Claim Holder Name and Address</div> <div>SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE</div> <div>Docketed Total: \$2,499.20</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$2,499.20</div></div></div> <div>\$2,499.20</div>	<div><div>Cure Amount:</div><div>\$2,499.20</div></div> <div><div>Unsecured Amount:</div><div></div></div> <div><div>Modified Total:</div><div>\$2,499.20</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$2,499.20</div></div><div><div>Unsecured</div><div></div></div></div> <div>\$2,499.20</div>

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16422 Date Filed: 11/17/2006 Docketed Total: \$ 123,994.71 Filing Creditor Name and Address: TEMPEL STEEL CO 5500 N WOLCOTT AVE CHICAGO, IL 60640-1020	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$123,994.71</div></div> <div>\$123,994.71</div>	<div><div>Cure Amount:</div><div>\$2,230.40</div></div> <div><div>Unsecured Amount:</div><div>\$121,764.31</div></div> <div><div>Modified Total:</div><div>\$123,994.71</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$2,230.40</div></div> <div>\$121,764.31</div> <div>\$2,230.40</div> <div>\$121,764.31</div>
Claim: 2144 Date Filed: 02/27/2006 Docketed Total: \$ 386,835.08 Filing Creditor Name and Address: TOYOTA TSUSHO AMERICA INC ZEICHNER ELLMAN & KRAUSE LLP 575 LEXINGTON AVE NEW YORK, NY 10022	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$386,835.08</div></div> <div>\$386,835.08</div>	<div><div>Cure Amount:</div><div>\$232,128.65</div></div> <div><div>Unsecured Amount:</div><div>\$154,706.43</div></div> <div><div>Modified Total:</div><div>\$386,835.08</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$232,128.65</div></div> <div>\$154,706.43</div> <div>\$232,128.65</div> <div>\$154,706.43</div>
Claim: 12377 Date Filed: 07/28/2006 Docketed Total: \$ 1,792.00 Filing Creditor Name and Address: TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING 901 MAXWELL ST LAKE GENEVA, WI 53147	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$1,792.00</div></div> <div>\$1,792.00</div>	<div><div>Cure Amount:</div><div>\$1,792.00</div></div> <div><div>Unsecured Amount:</div><div></div></div> <div><div>Modified Total:</div><div>\$1,792.00</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$1,792.00</div></div> <div></div> <div>\$1,792.00</div>
Claim: 3975 Date Filed: 05/01/2006 Docketed Total: \$ 37,375.63 Filing Creditor Name and Address: UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST S HOLLAND, IL 60473	Claim Holder Name and Address UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST S HOLLAND, IL 60473 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$37,375.63</div></div> <div>\$37,375.63</div>	<div><div>Cure Amount:</div><div>\$35,706.85</div></div> <div><div>Unsecured Amount:</div><div>\$1,668.78</div></div> <div><div>Modified Total:</div><div>\$37,375.63</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$35,706.85</div></div> <div>\$1,668.78</div> <div>\$35,706.85</div> <div>\$1,668.78</div>

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
Claim: 8588 Date Filed: 06/26/2006 Docketed Total: \$ 7,426.04 Filing Creditor Name and Address: VIBRACOUSTIC GMBH & CO KG HOHNER WEG 2 4 D 69465 WEINHEIM, GERMANY	Claim Holder Name and Address VIBRACOUSTIC GMBH & CO KG HOHNER WEG 2 4 D 69465 WEINHEIM, GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,426.04</td></tr><tr><td></td><td></td><td></td><td>\$7,426.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,426.04				\$7,426.04	<table><tr><td>Cure Amount:</td><td>\$7,354.65</td></tr><tr><td>Unsecured Amount:</td><td>\$71.39</td></tr><tr><td>Modified Total:</td><td>\$7,426.04</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$7,354.65</td><td>\$71.39</td></tr><tr><td></td><td></td><td>\$7,354.65</td><td>\$71.39</td></tr></table>	Cure Amount:	\$7,354.65	Unsecured Amount:	\$71.39	Modified Total:	\$7,426.04	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$7,354.65	\$71.39			\$7,354.65	\$71.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$7,426.04																													
			\$7,426.04																													
Cure Amount:	\$7,354.65																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$7,354.65	\$71.39																													
		\$7,354.65	\$71.39																													
Claim: 9453 Date Filed: 07/13/2006 Docketed Total: \$ 8,949.08 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484	Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,949.08</td></tr><tr><td></td><td></td><td></td><td>\$8,949.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,949.08				\$8,949.08	<table><tr><td>Cure Amount:</td><td>\$8,949.08</td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$8,949.08</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$8,949.08</td><td></td></tr><tr><td></td><td></td><td>\$8,949.08</td><td></td></tr></table>	Cure Amount:	\$8,949.08	Unsecured Amount:		Modified Total:	\$8,949.08	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$8,949.08				\$8,949.08	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$8,949.08																													
			\$8,949.08																													
Cure Amount:	\$8,949.08																															
Unsecured Amount:																																
Modified Total:	\$8,949.08																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$8,949.08																														
		\$8,949.08																														
Claim: 16301 Date Filed: 09/12/2006 Docketed Total: \$ 58,295.21 Filing Creditor Name and Address: WAUCONDA TOOL AND ENGR CO EFT 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$58,295.21</td></tr><tr><td></td><td></td><td></td><td>\$58,295.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$58,295.21				\$58,295.21	<table><tr><td>Cure Amount:</td><td>\$57,024.21</td></tr><tr><td>Unsecured Amount:</td><td>\$1,271.00</td></tr><tr><td>Modified Total:</td><td>\$58,295.21</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$57,024.21</td><td>\$1,271.00</td></tr><tr><td></td><td></td><td>\$57,024.21</td><td>\$1,271.00</td></tr></table>	Cure Amount:	\$57,024.21	Unsecured Amount:	\$1,271.00	Modified Total:	\$58,295.21	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$57,024.21	\$1,271.00			\$57,024.21	\$1,271.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$58,295.21																													
			\$58,295.21																													
Cure Amount:	\$57,024.21																															
Unsecured Amount:	\$1,271.00																															
Modified Total:	\$58,295.21																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640		\$57,024.21	\$1,271.00																													
		\$57,024.21	\$1,271.00																													

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8685 Date Filed: 06/27/2006 Docketed Total: \$ 36,363.34 Filing Creditor Name and Address: WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$36,363.00 \$36,363.00	Cure Amount: \$20,741.46 Unsecured Amount: \$15,621.54 Modified Total: \$36,363.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$20,741.46 \$20,741.46 <u>Unsecured</u> \$15,621.54 \$15,621.54
	Claim Holder Name and Address WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$0.34 \$0.34	Cure Amount: \$0.34 Unsecured Amount: \$0.00 Modified Total: \$0.34 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$0.34 \$0.34 <u>Unsecured</u> \$0.00 \$0.00
		Total Claims to be Modified: 30 Total Amount as Docketed: \$13,691,323.77 Total Amount as Modified: \$ 13,691,323.77

*See Exhibit B for a listing of debtor entities by case number.

EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1729 Date Filed: 01/31/2006 Docketed Total: \$ 154,411.76 Filing Creditor Name and Address: ADRONICS ELROB MFG CORP 9 SAND PARK RD CEDAR GROVE, NJ 07003	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$154,411.76</div><div>\$154,411.76</div></div>	<div>Cure Amount: \$1,400.00</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$153,011.76</div> <div>Modified Total: \$154,411.76</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$1,400.00</div><div>\$153,011.76</div><div>\$1,400.00</div><div>\$153,011.76</div></div>
Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$ 127,102.34 Filing Creditor Name and Address: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$127,102.34</div><div>\$127,102.34</div></div>	<div>Cure Amount: \$40,693.31</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$80,222.67</div> <div>Modified Total: \$120,915.98</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$40,693.31</div><div>\$80,222.67</div><div>\$40,693.31</div><div>\$80,222.67</div></div>
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$ 78,385.24 Filing Creditor Name and Address: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$78,385.24</div><div>\$78,385.24</div></div>	<div>Cure Amount: \$55,331.87</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$1,596.44</div> <div>Modified Total: \$56,928.31</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$55,331.87</div><div>\$1,596.44</div><div>\$55,331.87</div><div>\$1,596.44</div></div>

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1163 Date Filed: 12/14/2005 Docketed Total: \$ 87,097.70 Filing Creditor Name and Address: AMERICAN PRODUCTS COMPANY 610 RAHWAY AVE UNION, NJ 07083-1943	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$87,097.70 \$87,097.70	Cure Amount: \$58,050.24 Non-Cure Priority Amount: Unsecured Amount: \$21,374.90 Modified Total: \$79,425.14 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$58,050.24 \$58,050.24 <u>Unsecured</u> \$21,374.90 \$21,374.90
Claim: 3358 Date Filed: 04/28/2006 Docketed Total: \$ 11,214.73 Filing Creditor Name and Address: AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	Claim Holder Name and Address AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$11,214.73 \$11,214.73	Cure Amount: \$11,214.73 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$11,214.73 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$11,214.73 \$11,214.73 <u>Unsecured</u>
Claim: 8576 Date Filed: 06/26/2006 Docketed Total: \$ 554,635.03 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE ENTERPRISES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$554,635.03 \$554,635.03	Cure Amount: \$63,928.08 Non-Cure Priority Amount: Unsecured Amount: \$483,042.48 Modified Total: \$546,970.56 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$63,928.08 \$63,928.08 <u>Unsecured</u> \$483,042.48 \$483,042.48

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED																																
Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$ 59,444.55 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,444.55</td></tr><tr><td></td><td></td><td></td><td>\$59,444.55</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,444.55				\$59,444.55	<table><tr><td>Cure Amount:</td><td>\$48,178.07</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td>\$5,732.00</td></tr><tr><td>Modified Total:</td><td>\$53,910.07</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$48,178.07</td><td>\$5,732.00</td></tr><tr><td></td><td></td><td>\$48,178.07</td><td>\$5,732.00</td></tr></table>	Cure Amount:	\$48,178.07	Non-Cure Priority Amount:		Unsecured Amount:	\$5,732.00	Modified Total:	\$53,910.07	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$48,178.07	\$5,732.00			\$48,178.07	\$5,732.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$59,444.55																															
			\$59,444.55																															
Cure Amount:	\$48,178.07																																	
Non-Cure Priority Amount:																																		
Unsecured Amount:	\$5,732.00																																	
Modified Total:	\$53,910.07																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$48,178.07	\$5,732.00																															
		\$48,178.07	\$5,732.00																															
Claim: 2904 Date Filed: 04/27/2006 Docketed Total: \$ 1,944,373.96 Filing Creditor Name and Address: ANALOG DEVICES INC 3 TECHNOLOGY WY NORWOOD, MA 02062-9106	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,944,373.96</td></tr><tr><td></td><td></td><td></td><td>\$1,944,373.96</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,944,373.96				\$1,944,373.96	<table><tr><td>Cure Amount:</td><td>\$1,732,833.96</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td>\$211,540.00</td></tr><tr><td>Modified Total:</td><td>\$1,944,373.96</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,732,833.96</td><td>\$211,540.00</td></tr><tr><td></td><td></td><td>\$1,732,833.96</td><td>\$211,540.00</td></tr></table>	Cure Amount:	\$1,732,833.96	Non-Cure Priority Amount:		Unsecured Amount:	\$211,540.00	Modified Total:	\$1,944,373.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,732,833.96	\$211,540.00			\$1,732,833.96	\$211,540.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$1,944,373.96																															
			\$1,944,373.96																															
Cure Amount:	\$1,732,833.96																																	
Non-Cure Priority Amount:																																		
Unsecured Amount:	\$211,540.00																																	
Modified Total:	\$1,944,373.96																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$1,732,833.96	\$211,540.00																															
		\$1,732,833.96	\$211,540.00																															

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED																																				
Claim: 12230 Date Filed: 07/28/2006 Docketed Total: \$ 240,942.30 Filing Creditor Name and Address: ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226	<div>Claim Holder Name and Address</div> <div>ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226</div> <div>Docketed Total: \$65,779.80</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$65,779.80</td><td></td><td></td></tr><tr><td></td><td>\$65,779.80</td><td></td><td></td></tr></table> <div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</div> <div>Docketed Total: \$175,162.50</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$175,162.50</td></tr><tr><td></td><td></td><td></td><td>\$175,162.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$65,779.80				\$65,779.80			<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$175,162.50				\$175,162.50	<div>Cure Amount: \$175,162.30</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$0.20</div> <div>Modified Total: \$175,162.50</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$175,162.30</td><td>\$0.20</td></tr><tr><td></td><td></td><td>\$175,162.30</td><td>\$0.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$175,162.30	\$0.20			\$175,162.30	\$0.20
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481	\$65,779.80																																					
	\$65,779.80																																					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481			\$175,162.50																																			
			\$175,162.50																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$175,162.30	\$0.20																																			
		\$175,162.30	\$0.20																																			
Claim: 2164 Date Filed: 03/01/2006 Docketed Total: \$ 369,751.60 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$369,751.60</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$369,751.60</td></tr><tr><td></td><td></td><td></td><td>\$369,751.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$369,751.60				\$369,751.60	<div>Cure Amount: \$349,357.60</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$360.00</div> <div>Modified Total: \$349,717.60</div> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$349,357.60</td><td>\$360.00</td></tr><tr><td></td><td></td><td>\$349,357.60</td><td>\$360.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$349,357.60	\$360.00			\$349,357.60	\$360.00												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$369,751.60																																			
			\$369,751.60																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$349,357.60	\$360.00																																			
		\$349,357.60	\$360.00																																			

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
<div>Claim: 2090</div> <div>Date Filed: 02/21/2006</div> <div>Docketed Total: \$ 467,697.04</div> <div>Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div>	<div>Claim Holder Name and Address</div> <div>ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</div> <div>Docketed Total: \$467,697.04</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$467,697.04</div></div><div>\$467,697.04</div></div>	<div>Cure Amount: \$23,355.60</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$442,461.61</div> <div>Modified Total: \$465,817.21</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$23,355.60</div></div><div>\$23,355.60</div><div>\$442,461.61</div><div>\$442,461.61</div></div>
<div>Claim: 4898</div> <div>Date Filed: 05/05/2006</div> <div>Docketed Total: \$ 113,976.02</div> <div>Filing Creditor Name and Address: ATG PRECISION PRODUCTS LLC 7545 N HAGGERTY RD CANTON, MI 48187</div>	<div>Claim Holder Name and Address</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$113,976.02</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$113,976.02</div></div><div>\$113,976.02</div></div>	<div>Cure Amount: \$53,111.80</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$60,192.36</div> <div>Modified Total: \$113,304.16</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$53,111.80</div></div><div>\$53,111.80</div><div>\$60,192.36</div><div>\$60,192.36</div></div>
<div>Claim: 1165</div> <div>Date Filed: 12/14/2005</div> <div>Docketed Total: \$ 1,280,342.50</div> <div>Filing Creditor Name and Address: ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</div>	<div>Claim Holder Name and Address</div> <div>ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</div> <div>Docketed Total: \$1,280,342.50</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$1,280,342.50</div></div><div>\$1,280,342.50</div></div>	<div>Cure Amount: \$652,315.00</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$616,512.00</div> <div>Modified Total: \$1,268,827.00</div> <div><div>Case Number*</div><div>05-44539</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$570,000.00</div></div><div>05-44640</div><div>\$652,315.00</div><div>\$46,512.00</div><div>\$652,315.00</div><div>\$616,512.00</div></div>

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1081 Date Filed: 12/02/2005 Docketed Total: \$ 60,182.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A 8141 AUSTRIA	Claim Holder Name and Address AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN UNTERPREMSTAELTEN, A 8141 AUSTRIA <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$60,182.00 \$60,182.00	Cure Amount: \$60,182.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$60,182.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$60,182.00 <u>Unsecured</u> \$60,182.00
Claim: 8141 Date Filed: 06/19/2006 Docketed Total: \$ 34,290.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA	Claim Holder Name and Address AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$34,290.00 \$34,290.00	Cure Amount: \$1,770.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$1,770.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,770.00 <u>Unsecured</u> \$1,770.00
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$ 31,570.05 Filing Creditor Name and Address: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$31,570.05 \$31,570.05	Cure Amount: \$25,309.20 Non-Cure Priority Amount: Unsecured Amount: \$3,026.00 Modified Total: \$28,335.20 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$25,309.20 <u>Unsecured</u> \$3,026.00 \$25,309.20 \$3,026.00

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 6683 Date Filed: 05/23/2006 Docketed Total: \$ 43,850.88 Filing Creditor Name and Address: BOURNS INC 1200 COLUMBIA AVE RIVERSIDE, CA 92507	Claim Holder Name and Address BOURNS INC 1200 COLUMBIA AVE RIVERSIDE, CA 92507 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$43,850.88</div><div>\$43,850.88</div></div>	<div><div>Cure Amount:</div><div>\$26,969.88</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div><div>\$26,969.88</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$26,969.88</div><div>\$26,969.88</div></div>
Claim: 16300 Date Filed: 09/12/2006 Docketed Total: \$ 54,069.91 Filing Creditor Name and Address: BRAININ ADVANCE INDUSTRIES INC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$54,069.91</div><div>\$54,069.91</div></div>	<div><div>Cure Amount:</div><div>\$46,949.22</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div><div>\$5,628.57</div><div>\$52,577.79</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$46,949.22</div><div>\$5,628.57</div><div>\$46,949.22</div><div>\$5,628.57</div></div>
Claim: 1898 Date Filed: 02/08/2006 Docketed Total: \$ 3,086.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$3,086.40</div><div>\$3,086.40</div></div>	<div><div>Cure Amount:</div><div>\$2,994.00</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div><div>\$2,994.00</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$2,994.00</div><div>\$2,994.00</div></div>

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1901 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Docketed Total: \$3,190.40 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$3,190.40 <u>Unsecured</u> \$3,190.40	Cure Amount: \$3,190.40 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$3,190.40 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,190.40 <u>Unsecured</u> \$3,190.40
Claim: 1902 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Docketed Total: \$3,190.40 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$3,190.40 <u>Unsecured</u> \$3,190.40	Cure Amount: \$3,190.40 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$3,190.40 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,190.40 <u>Unsecured</u> \$3,190.40
Claim: 1907 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Docketed Total: \$6,425.10 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$6,425.10 <u>Unsecured</u> \$6,425.10	Cure Amount: \$6,425.10 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$6,425.10 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$6,425.10 <u>Unsecured</u> \$6,425.10

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED																																
Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 Docketed Total: \$6,425.10 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$6,425.10</td><td></td></tr><tr><td></td><td></td><td>\$6,425.10</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$6,425.10				\$6,425.10		<table><tr><td>Cure Amount:</td><td>\$6,332.70</td></tr><tr><td>Non-Cure Priority Amount:</td><td>\$92.40</td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$6,425.10</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$6,425.10</td><td></td></tr><tr><td></td><td></td><td>\$6,425.10</td><td></td></tr></table>	Cure Amount:	\$6,332.70	Non-Cure Priority Amount:	\$92.40	Unsecured Amount:		Modified Total:	\$6,425.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$6,425.10				\$6,425.10	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640		\$6,425.10																																
		\$6,425.10																																
Claim: 5580 Date Filed: 05/10/2006 Docketed Total: \$ 36,593.40 Filing Creditor Name and Address: CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N HARMONY CIRCLE ANAHEIM, CA 92807	Claim Holder Name and Address CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N HARMONY CIRCLE ANAHEIM, CA 92807 Docketed Total: \$36,593.40 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$36,593.40</td></tr><tr><td></td><td></td><td></td><td>\$36,593.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$36,593.40				\$36,593.40	<table><tr><td>Cure Amount:</td><td>\$34,026.60</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$34,026.60</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$34,026.60</td><td></td></tr><tr><td></td><td></td><td>\$34,026.60</td><td></td></tr></table>	Cure Amount:	\$34,026.60	Non-Cure Priority Amount:		Unsecured Amount:		Modified Total:	\$34,026.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$34,026.60				\$34,026.60	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$36,593.40																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$34,026.60																																
		\$34,026.60																																
Claim: 14246 Date Filed: 07/31/2006 Docketed Total: \$ 224,664.10 Filing Creditor Name and Address: CINCH CONNECTORS INC MUCH SHELST FREED DENENBERG AMENT & RUBENSTEIN PC 191 N WACKER DR STE 1800 CHICAGO, IL 60606	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 Docketed Total: \$224,664.10 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$224,664.10</td><td></td><td></td></tr><tr><td></td><td>\$224,664.10</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$224,664.10				\$224,664.10			<table><tr><td>Cure Amount:</td><td>\$220,052.15</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$220,052.15</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$220,052.15</td><td></td></tr><tr><td></td><td></td><td>\$220,052.15</td><td></td></tr></table>	Cure Amount:	\$220,052.15	Non-Cure Priority Amount:		Unsecured Amount:		Modified Total:	\$220,052.15	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$220,052.15				\$220,052.15	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
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05-44640		\$220,052.15																																
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 2550 Date Filed: 04/04/2006 Docketed Total: \$ 148,987.53 Filing Creditor Name and Address: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA 1751 E MAIN ST DUNCAN, SC 29334	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$148,987.53 \$148,987.53	Cure Amount: \$79,631.21 Non-Cure Priority Amount: Unsecured Amount: \$68,361.32 Modified Total: \$147,992.53 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$79,631.21 <u>Unsecured</u> \$68,361.32 \$79,631.21 \$68,361.32
Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$ 71,255.39 Filing Creditor Name and Address: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070	Claim Holder Name and Address DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$71,255.39 \$71,255.39	Cure Amount: \$32,602.50 Non-Cure Priority Amount: Unsecured Amount: \$36,784.51 Modified Total: \$69,387.01 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> \$32,602.50 <u>Unsecured</u> \$36,784.51 \$32,602.50 \$36,784.51
Claim: 13932 Date Filed: 07/31/2006 Docketed Total: \$ 62,028.00 Filing Creditor Name and Address: ENGINEERED SINTERED COMPONENTS INC 250 OLD MURDOCK RD TROUTMAN, NC 28166	Claim Holder Name and Address HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$62,028.00 \$62,028.00	Cure Amount: \$62,028.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$62,028.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$62,028.00 <u>Unsecured</u> \$62,028.00

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1464 Date Filed: 01/09/2006 Docketed Total: \$ 122,867.13 Filing Creditor Name and Address: ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512	Claim Holder Name and Address ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$122,867.13 \$122,867.13	Cure Amount: \$82,960.31 Non-Cure Priority Amount: Unsecured Amount: \$18,036.90 Modified Total: \$100,997.21 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> \$82,960.31 <u>Unsecured</u> \$18,036.90 \$82,960.31 \$18,036.90
Claim: 4741 Date Filed: 05/04/2006 Docketed Total: \$ 168,939.68 Filing Creditor Name and Address: GAGNIER PRODUCTS RKM INC AD CHG PERTLTR 7 9 04 AM 10161 CAPITAL AVE REMOVE EFT 7 10 OAK PK, MI 48237	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$168,939.68 \$168,939.68	Cure Amount: \$168,939.68 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$168,939.68 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$168,939.68 <u>Unsecured</u> \$168,939.68
Claim: 5510 Date Filed: 05/10/2006 Docketed Total: \$ 43,178.53 Filing Creditor Name and Address: GRINER ENGINEERING INC 2500 N CURRY PIKE BLOOMINGTON, IN 47404-148	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$43,178.53 \$43,178.53	Cure Amount: \$35,334.17 Non-Cure Priority Amount: Unsecured Amount: \$7,843.72 Modified Total: \$43,177.89 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$35,334.17 <u>Unsecured</u> \$7,843.72 \$35,334.17 \$7,843.72

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 2058 Date Filed: 02/17/2006 Docketed Total: \$ 49,978.89 Filing Creditor Name and Address: HAERTER STANZTECHNIK GMBH GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203 GERMANY	Claim Holder Name and Address HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$49,978.89 \$49,978.89	Cure Amount: \$48,779.88 Non-Cure Priority Amount: Unsecured Amount: \$346.14 Modified Total: \$49,126.02 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$48,779.88 \$346.14 \$48,779.88 \$346.14
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$ 356,407.35 Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	Claim Holder Name and Address HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$356,407.35 \$356,407.35	Cure Amount: \$155,485.75 Non-Cure Priority Amount: Unsecured Amount: \$130,033.90 Modified Total: \$285,519.65 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$155,485.75 \$130,033.90 \$155,485.75 \$130,033.90
Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$ 50,895.80 Filing Creditor Name and Address: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> \$50,895.80 \$50,895.80 <u>Priority</u> <u>Unsecured</u>	Cure Amount: \$47,443.44 Non-Cure Priority Amount: Unsecured Amount: \$3,304.04 Modified Total: \$50,747.48 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$47,443.44 \$3,304.04 \$47,443.44 \$3,304.04

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED																																																
Claim: 16255 Date Filed: 08/24/2006 Docketed Total: \$ 1,898,409.80 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	<div>Claim Holder Name and Address</div> <div>INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246</div> <div>Docketed Total: \$77,694.80</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$77,693.93</td><td>\$0.87</td></tr><tr><td></td><td></td><td>\$77,693.93</td><td>\$0.87</td></tr></table> <div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$1,820,715.00</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,820,715.00</td></tr><tr><td></td><td></td><td></td><td>\$1,820,715.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$77,693.93	\$0.87			\$77,693.93	\$0.87	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,820,715.00				\$1,820,715.00	<div>Cure Amount: \$77,693.93</div> <div>Non-Cure Priority Amount: \$0.00</div> <div>Unsecured Amount: \$0.00</div> <div>Modified Total: \$77,693.93</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$77,693.93</td><td>\$0.00</td></tr><tr><td></td><td></td><td>\$77,693.93</td><td>\$0.00</td></tr></table> <div>Cure Amount: \$1,747,018.36</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$66,283.61</div> <div>Modified Total: \$1,813,301.97</div> <table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$1,747,018.36</td><td>\$66,283.61</td></tr><tr><td></td><td></td><td>\$1,747,018.36</td><td>\$66,283.61</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$77,693.93	\$0.00			\$77,693.93	\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,747,018.36	\$66,283.61			\$1,747,018.36	\$66,283.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640		\$77,693.93	\$0.87																																															
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05-44640			\$1,820,715.00																																															
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05-44640		\$77,693.93	\$0.00																																															
		\$77,693.93	\$0.00																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640		\$1,747,018.36	\$66,283.61																																															
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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
<div>Claim: 8878</div> <div>Date Filed: 06/30/2006</div> <div>Docketed Total: \$ 170,159.62</div> <div>Filing Creditor Name and Address:</div> <div>INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE, NC 28246</div>	<div>Claim Holder Name and Address</div> <div>INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE, NC 28246</div> <div>Docketed Total: \$3,036.28</div>	<div>Cure Amount: \$1,320.21</div> <div>Non-Cure Priority Amount: \$0.00</div> <div>Unsecured Amount: \$0.00</div> <div>Modified Total: \$1,320.21</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$3,036.28</div></div> <div><div>Unsecured</div><div>UNL</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$1,320.21</div></div> <div><div>Unsecured</div><div>\$0.00</div></div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$3,036.28</div></div> <div><div>Unsecured</div><div>UNL</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$1,320.21</div></div> <div><div>Unsecured</div><div>\$0.00</div></div>
	<div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$167,123.34</div>	<div>Cure Amount: \$59,733.34</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$99,185.10</div> <div>Modified Total: \$158,918.44</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$167,123.34</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$59,733.34</div></div> <div><div>Unsecured</div><div>\$99,185.10</div></div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$167,123.34</div></div> <div><div>Unsecured</div><div></div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$59,733.34</div></div> <div><div>Unsecured</div><div>\$99,185.10</div></div>
<div>Claim: 14915</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$ 468,786.87</div> <div>Filing Creditor Name and Address:</div> <div>JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV 2345 WALDEN AVE BUFFALO, NY 14225</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$468,786.87</div>	<div>Cure Amount: \$41,833.19</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$365,360.61</div> <div>Modified Total: \$407,193.80</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$468,786.87</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$41,833.19</div></div> <div><div>Unsecured</div><div>\$365,360.61</div></div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$468,786.87</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$41,833.19</div></div> <div><div>Unsecured</div><div>\$365,360.61</div></div>
	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$468,786.87</div>	<div>Cure Amount: \$41,833.19</div> <div>Non-Cure Priority Amount:</div> <div>Unsecured Amount: \$365,360.61</div> <div>Modified Total: \$407,193.80</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$468,786.87</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$41,833.19</div></div> <div><div>Unsecured</div><div>\$365,360.61</div></div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$468,786.87</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$41,833.19</div></div> <div><div>Unsecured</div><div>\$365,360.61</div></div>

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$ 1,005,284.25 Filing Creditor Name and Address: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,005,284.25 \$1,005,284.25	Cure Amount: \$959,979.07 Non-Cure Priority Amount: Unsecured Amount: \$36,219.80 Modified Total: \$996,198.87 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$959,979.07 <u>Unsecured</u> \$36,219.80 \$959,979.07 \$36,219.80
Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$ 27,398.92 Filing Creditor Name and Address: JOHN GUEST AUTOMOTIVE INC 10 BLOOMFIELD AVE PO BOX 625 PINE BROOK, NJ 07058	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$27,398.92 \$27,398.92	Cure Amount: \$26,859.06 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$26,859.06 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$26,859.06 <u>Unsecured</u> \$26,859.06
Claim: 4446 Date Filed: 05/02/2006 Docketed Total: \$ 27,790.40 Filing Creditor Name and Address: KADDIS MANUFACTURING CORPORATION 1100 BEACHAN RD PO BOX 92985 ROCHESTER, NY 14692	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$27,790.40 \$27,790.40	Cure Amount: \$26,411.27 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$26,411.27 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$26,411.27 <u>Unsecured</u> \$26,411.27

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$ 1,703,785.68 Filing Creditor Name and Address: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746	Claim Holder Name and Address KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,703,785.68 \$1,703,785.68	Cure Amount: \$1,057,952.07 Non-Cure Priority Amount: Unsecured Amount: \$597,774.89 Modified Total: \$1,655,726.96 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$1,057,952.07 <u>Unsecured</u> \$597,774.89 \$1,057,952.07 \$597,774.89
Claim: 1615 Date Filed: 01/20/2006 Docketed Total: \$ 40,069.37 Filing Creditor Name and Address: KINETICS 10085 SW COMMERCE CIR WILSONVILLE, OR 97070	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$40,069.37 \$40,069.37	Cure Amount: \$3,301.62 Non-Cure Priority Amount: Unsecured Amount: \$35,259.90 Modified Total: \$38,561.52 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,301.62 <u>Unsecured</u> \$35,259.90 \$3,301.62 \$35,259.90
Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$ 268,853.90 Filing Creditor Name and Address: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	Claim Holder Name and Address LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$268,853.90 \$268,853.90	Cure Amount: \$89,133.08 Non-Cure Priority Amount: Unsecured Amount: \$132,152.79 Modified Total: \$221,285.87 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$89,133.08 <u>Unsecured</u> \$132,152.79 \$89,133.08 \$132,152.79

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$ 404,986.61 Filing Creditor Name and Address: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$404,986.61 \$404,986.61	Cure Amount: \$145,170.00 Non-Cure Priority Amount: Unsecured Amount: \$125,651.26 Modified Total: \$270,821.26 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$145,170.00 <u>Unsecured</u> \$125,651.26 \$145,170.00 \$125,651.26
Claim: 523 Date Filed: 11/14/2005 Docketed Total: \$ 557,641.90 Filing Creditor Name and Address: MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268	Claim Holder Name and Address MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$557,641.90 \$557,641.90	Cure Amount: \$37,664.66 Non-Cure Priority Amount: Unsecured Amount: \$256,240.79 Modified Total: \$293,905.45 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$37,664.66 <u>Unsecured</u> \$256,240.79 \$37,664.66 \$256,240.79
Claim: 8682 Date Filed: 06/27/2006 Docketed Total: \$ 323,679.01 Filing Creditor Name and Address: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR AUBURN, IN 46706	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$323,679.01 \$323,679.01	Cure Amount: \$311,657.59 Non-Cure Priority Amount: Unsecured Amount: \$8,296.48 Modified Total: \$319,954.07 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$311,657.59 <u>Unsecured</u> \$8,296.48 \$311,657.59 \$8,296.48

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 3736 Date Filed: 05/01/2006 Docketed Total: \$ 3,772.00 Filing Creditor Name and Address: MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735	Claim Holder Name and Address MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,772.00 \$3,772.00	Cure Amount: \$3,772.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$3,772.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$3,772.00 \$3,772.00 <u>Unsecured</u>
Claim: 5390 Date Filed: 05/09/2006 Docketed Total: \$ 995.20 Filing Creditor Name and Address: NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	Claim Holder Name and Address NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$995.20 \$995.20	Cure Amount: \$487.50 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$487.50 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> \$487.50 \$487.50 <u>Unsecured</u>
Claim: 9961 Date Filed: 07/19/2006 Docketed Total: \$ 18,090.00 Filing Creditor Name and Address: OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800	Claim Holder Name and Address OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800 <u>Case Number*</u> 05-44567 <u>Secured</u> UNL <u>Priority</u> <u>Unsecured</u> \$18,090.00 \$18,090.00	Cure Amount: \$18,090.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$18,090.00 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> \$18,090.00 \$18,090.00 <u>Unsecured</u> \$0.00 \$0.00

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 16558 Date Filed: 02/28/2007 Docketed Total: \$ 389,743.52 Filing Creditor Name and Address: OTTO BOCK POLYURETHANE TECHNOLOGIES INC PENN CTR WEST THREE STE 406 PITTSBURGH, PA 15276	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$144,348.23 <u>Unsecured</u> \$245,395.29 \$144,348.23\$245,395.29	Cure Amount: \$389,743.52 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$389,743.52 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$389,743.52 <u>Unsecured</u> \$389,743.52
Claim: 1640 Date Filed: 01/23/2006 Docketed Total: \$ 6,085.80 Filing Creditor Name and Address: P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 60185	Claim Holder Name and Address P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 60185 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,085.80 \$6,085.80	Cure Amount: \$6,085.80 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$6,085.80 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$6,085.80 <u>Unsecured</u> \$6,085.80
Claim: 16376 Date Filed: 10/20/2006 Docketed Total: \$ 590,769.00 Filing Creditor Name and Address: PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT CORP 629 CENTRAL AVE NEW PROVIDENCE, NJ 07974	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$590,769.00 \$590,769.00	Cure Amount: \$268,845.00 Non-Cure Priority Amount: Unsecured Amount: \$305,282.00 Modified Total: \$574,127.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$268,845.00 <u>Unsecured</u> \$305,282.00 \$268,845.00\$305,282.00

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$ 3,010.00 Filing Creditor Name and Address: PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048	Claim Holder Name and Address PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,010.00 \$3,010.00	Cure Amount: \$3,010.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$3,010.00 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$3,010.00 \$3,010.00
Claim: 6054 Date Filed: 05/16/2006 Docketed Total: \$ 145,734.00 Filing Creditor Name and Address: RADIAL INCORPORATED DBA RADIAL LARSEN ANTENNA TECHNOLOGIES PO BOX 823210 VANCOUVER, WA 98682-0067	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$145,734.00 \$145,734.00	Cure Amount: \$145,122.20 Non-Cure Priority Amount: Unsecured Amount: \$611.80 Modified Total: \$145,734.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$145,122.20 \$611.80 \$145,122.20 \$611.80
Claim: 5966 Date Filed: 05/16/2006 Docketed Total: \$ 18,475.70 Filing Creditor Name and Address: RED SPOT CORP PO BOX 418 EVANSVILLE, IN 47703-0418	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$18,475.70 \$18,475.70	Cure Amount: \$12,023.75 Non-Cure Priority Amount: Unsecured Amount: \$1,545.00 Modified Total: \$13,568.75 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$12,023.75 \$1,545.00 \$12,023.75 \$1,545.00

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 5967 Date Filed: 05/16/2006 Docketed Total: \$ 221,190.88 Filing Creditor Name and Address: RED SPOT PAINT & VARNISH CO IN PO BOX 418 EVANSVILLE, IN 47703-0418	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$221,190.88 \$221,190.88	Cure Amount: \$179,930.60 Non-Cure Priority Amount: Unsecured Amount: \$8,098.07 Modified Total: \$188,028.67 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$179,930.60 <u>Unsecured</u> \$8,098.07 \$179,930.60 \$8,098.07
Claim: 2387 Date Filed: 03/24/2006 Docketed Total: \$ 61,578.63 Filing Creditor Name and Address: REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Claim Holder Name and Address REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$61,578.63 \$61,578.63	Cure Amount: \$49,326.96 Non-Cure Priority Amount: Unsecured Amount: \$11,549.98 Modified Total: \$60,876.94 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$49,326.96 <u>Unsecured</u> \$11,549.98 \$49,326.96 \$11,549.98
Claim: 10494 Date Filed: 07/24/2006 Docketed Total: \$ 198,263.50 Filing Creditor Name and Address: SAFETY COMPONENTS FABRIC EFT TECHNOLOGIES INC 30 EMERY ST GREENVILLE, SC 29605	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$85,477.80 <u>Unsecured</u> \$112,785.70 \$85,477.80 \$112,785.70	Cure Amount: \$198,263.50 Non-Cure Priority Amount: \$0.00 Unsecured Amount: \$0.00 Modified Total: \$198,263.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$198,263.50 <u>Unsecured</u> \$0.00 \$198,263.50 \$0.00

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$ 57,501.00 Filing Creditor Name and Address: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154	Claim Holder Name and Address SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$57,501.00 \$57,501.00	Cure Amount: \$22,716.00 Non-Cure Priority Amount: Unsecured Amount: \$34,785.00 Modified Total: \$57,501.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$22,716.00 <u>Unsecured</u> \$34,785.00 \$22,716.00 \$34,785.00
Claim: 1555 Date Filed: 01/17/2006 Docketed Total: \$ 485,490.00 Filing Creditor Name and Address: SANYO SEMICONDUCTOR CORPORATION 2 PARK 80 PLZ W NO 4C SADDLE BROOK, NJ 07663-5817	Claim Holder Name and Address BANK OF AMERICA NA NY1 301 02 01 9 W 57TH ST NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$485,490.00 \$485,490.00	Cure Amount: \$464,595.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$464,595.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$464,595.00 <u>Unsecured</u> \$464,595.00
Claim: 1735 Date Filed: 01/31/2006 Docketed Total: \$ 69,421.97 Filing Creditor Name and Address: SCAPA TAPES N A 111 GREAT POND DR WINDSOR, CT 06095	Claim Holder Name and Address SCAPA TAPES N A 111 GREAT POND DR WINDSOR, CT 06095 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> \$69,421.97 <u>Unsecured</u> \$69,421.97	Cure Amount: \$4,160.07 Non-Cure Priority Amount: Unsecured Amount: \$65,261.90 Modified Total: \$69,421.97 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$4,160.07 <u>Unsecured</u> \$65,261.90 \$4,160.07 \$65,261.90

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$ 81,300.76 Filing Creditor Name and Address: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$81,300.76</div><div>\$81,300.76</div></div>	<div><div>Cure Amount:</div><div>\$64,020.00</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>\$12,082.26</div><div>Modified Total:</div><div>\$76,102.26</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$64,020.00</div><div>\$12,082.26</div><div>\$64,020.00</div><div>\$12,082.26</div></div>
Claim: 8775 Date Filed: 06/30/2006 Docketed Total: \$ 112,408.05 Filing Creditor Name and Address: SILICON LABORATORIES INC 401 B STREET STE 1700 SAN DIEGO, CA 92101	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$102,681.24</div><div>\$102,681.24</div></div> <div>Claim Holder Name and Address SILICON LABORATORIES INC 401 B STREET STE 1700 SAN DIEGO, CA 92101 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$9,726.81</div><div>\$9,726.81</div><div>UNL</div><div>UNL</div></div></div>	<div><div>Cure Amount:</div><div>\$49,356.24</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>\$53,325.00</div><div>Modified Total:</div><div>\$102,681.24</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$49,356.24</div><div>\$53,325.00</div><div>\$49,356.24</div><div>\$53,325.00</div></div> <div><div>Cure Amount:</div><div>\$9,726.81</div><div>Non-Cure Priority Amount:</div><div>Unsecured Amount:</div><div>\$0.00</div><div>Modified Total:</div><div>\$9,726.81</div></div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$9,726.81</div><div>\$0.00</div><div>\$9,726.81</div><div>\$0.00</div></div>

*See Exhibit B for a listing of debtor entities by case number.

*** UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED																																
Claim: 14136 Date Filed: 07/31/2006 Docketed Total: \$ 91,770.01 Filing Creditor Name and Address: SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$25,214.34</td><td>\$66,555.67</td></tr><tr><td></td><td></td><td>\$25,214.34</td><td>\$66,555.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$25,214.34	\$66,555.67			\$25,214.34	\$66,555.67	<table><tr><td>Cure Amount:</td><td>\$56,459.98</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td>\$66,555.67</td></tr><tr><td>Modified Total:</td><td>\$123,015.65</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$56,459.98</td><td>\$66,555.67</td></tr><tr><td></td><td></td><td>\$56,459.98</td><td>\$66,555.67</td></tr></table>	Cure Amount:	\$56,459.98	Non-Cure Priority Amount:		Unsecured Amount:	\$66,555.67	Modified Total:	\$123,015.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$56,459.98	\$66,555.67			\$56,459.98	\$66,555.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$25,214.34	\$66,555.67																															
		\$25,214.34	\$66,555.67																															
Cure Amount:	\$56,459.98																																	
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$56,459.98	\$66,555.67																															
		\$56,459.98	\$66,555.67																															
Claim: 4221 Date Filed: 05/01/2006 Docketed Total: \$ 6,030.64 Filing Creditor Name and Address: SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843	Claim Holder Name and Address SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,030.64</td></tr><tr><td></td><td></td><td></td><td>\$6,030.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,030.64				\$6,030.64	<table><tr><td>Cure Amount:</td><td>\$1,636.03</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$1,636.03</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,636.03</td><td></td></tr><tr><td></td><td></td><td>\$1,636.03</td><td></td></tr></table>	Cure Amount:	\$1,636.03	Non-Cure Priority Amount:		Unsecured Amount:		Modified Total:	\$1,636.03	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,636.03				\$1,636.03	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$6,030.64																															
			\$6,030.64																															
Cure Amount:	\$1,636.03																																	
Non-Cure Priority Amount:																																		
Unsecured Amount:																																		
Modified Total:	\$1,636.03																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$1,636.03																																
		\$1,636.03																																
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$ 814,710.90 Filing Creditor Name and Address: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Claim Holder Name and Address T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$814,710.90</td></tr><tr><td></td><td></td><td></td><td>\$814,710.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$814,710.90				\$814,710.90	<table><tr><td>Cure Amount:</td><td>\$235,458.62</td></tr><tr><td>Non-Cure Priority Amount:</td><td></td></tr><tr><td>Unsecured Amount:</td><td>\$129,252.28</td></tr><tr><td>Modified Total:</td><td>\$364,710.90</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$235,458.62</td><td>\$129,252.28</td></tr><tr><td></td><td></td><td>\$235,458.62</td><td>\$129,252.28</td></tr></table>	Cure Amount:	\$235,458.62	Non-Cure Priority Amount:		Unsecured Amount:	\$129,252.28	Modified Total:	\$364,710.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$235,458.62	\$129,252.28			\$235,458.62	\$129,252.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$814,710.90																															
			\$814,710.90																															
Cure Amount:	\$235,458.62																																	
Non-Cure Priority Amount:																																		
Unsecured Amount:	\$129,252.28																																	
Modified Total:	\$364,710.90																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$235,458.62	\$129,252.28																															
		\$235,458.62	\$129,252.28																															

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$ 15,855.76 Filing Creditor Name and Address: TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY	Claim Holder Name and Address TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY <u>Case Number*</u> 05-44610 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$15,855.76 \$15,855.76	Cure Amount: \$12,441.73 Non-Cure Priority Amount: Unsecured Amount: \$2,208.72 Modified Total: \$14,650.45 <u>Case Number*</u> 05-44610 <u>Secured</u> <u>Priority</u> \$12,441.73 <u>Unsecured</u> \$2,208.72 \$12,441.73 \$2,208.72
Claim: 1920 Date Filed: 02/08/2006 Docketed Total: \$ 6,716.00 Filing Creditor Name and Address: TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010	Claim Holder Name and Address TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$6,716.00 \$6,716.00	Cure Amount: \$5,176.00 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$5,176.00 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$5,176.00 <u>Unsecured</u> \$5,176.00
Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$ 36,618.89 Filing Creditor Name and Address: TWIST INC PO BOX 177 JAMESTOWN, OH 45335	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$36,618.89 \$36,618.89	Cure Amount: \$582.86 Non-Cure Priority Amount: Unsecured Amount: \$33,235.47 Modified Total: \$33,818.33 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$582.86 <u>Unsecured</u> \$33,235.47 \$582.86 \$33,235.47

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$ 636,399.79 Filing Creditor Name and Address: US FARATHANE CORPORATION 38000 MOUND RD STERLING HEIGHTS, MI 48310	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$636,399.79 \$636,399.79	Cure Amount: \$390,902.29 Non-Cure Priority Amount: Unsecured Amount: \$127,342.83 Modified Total: \$518,245.12 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$390,902.29 \$390,902.29 <u>Unsecured</u> \$127,342.83 \$127,342.83
Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$ 2,675,676.21 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484	Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$2,675,676.21 \$2,675,676.21	Cure Amount: \$92,156.46 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$92,156.46 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$92,156.46 \$92,156.46 <u>Unsecured</u>
Claim: 5427 Date Filed: 05/10/2006 Docketed Total: \$ 31,350.84 Filing Creditor Name and Address: VOGELSANG CORP 1790 SWARTHMORE AVE LAKEWOOD, NJ 08701	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$31,350.84 \$31,350.84	Cure Amount: \$30,304.80 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$30,304.80 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$30,304.80 \$30,304.80 <u>Unsecured</u>

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 2047 Date Filed: 02/16/2006 Docketed Total: \$ 174,296.44 Filing Creditor Name and Address: WINDSOR MACHINE & STAMPING LTD 5725 OUTER DR RR 1 WINDSOR, ON W9A 6J3 CANADA	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$174,296.44 \$174,296.44	Cure Amount: \$156,672.99 Non-Cure Priority Amount: Unsecured Amount: \$17,623.45 Modified Total: \$174,296.44 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$156,672.99 <u>Unsecured</u> \$17,623.45 \$156,672.99 \$17,623.45
Claim: 805 Date Filed: 11/22/2005 Docketed Total: \$ 310,941.94 Filing Creditor Name and Address: ZYLUX ACOUSTIC CORP 100 EMERSON LN STE 1513 BRIDGEVILLE, PA 15017	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44481 <u>Secured</u> \$310,941.94 <u>Priority</u> <u>Unsecured</u> \$310,941.94	Cure Amount: \$291,767.68 Non-Cure Priority Amount: Unsecured Amount: Modified Total: \$291,767.68 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$291,767.68 <u>Unsecured</u> \$291,767.68
		Total Claims to be Modified: 74 Total Amount as Docketed: \$21,232,494.57 Total Amount as Modified: \$ 17,104,779.57

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 15139</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$59,414.30</div> <div>Filing Creditor Name and Address:</div> <div>AMERICAN COIL SPRING COMPANY</div> <div>MILLER JOHNSON</div> <div>PO BOX 306</div> <div>GRAND RAPIDS, MI 49501-0306</div>	<div>Claim Holder Name and Address</div> <div>AMERICAN COIL SPRING COMPANY</div> <div>MILLER JOHNSON</div> <div>PO BOX 306</div> <div>GRAND RAPIDS, MI 49501-0306</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$59,414.30</div><div>\$59,414.30</div></div></div>	<div><div>Cure Amount:</div><div>Reclamation Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div></div> <div><div>\$3,782.24</div><div>\$6,798.05</div><div>\$41,097.81</div><div>\$51,678.10</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$10,580.29</div><div>\$41,097.81</div><div>\$10,580.29</div><div>\$41,097.81</div></div></div>
<div>Claim: 12346</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$215,079.82</div> <div>Filing Creditor Name and Address:</div> <div>ANGELL DEMMEL NORTH AMERICA INC</div> <div>1516 STANLEY AVE</div> <div>DAYTON, OH 45404</div>	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD</div> <div>810 SEVENTH AVE 22ND FL</div> <div>NEW YORK, NY 10019</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$46,948.73</div><div>\$168,131.09</div><div>\$46,948.73</div><div>\$168,131.09</div></div></div>	<div><div>Cure Amount:</div><div>Reclamation Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div></div> <div><div>\$15,730.18</div><div>\$13,807.69</div><div>\$163,808.69</div><div>\$193,346.56</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$29,537.87</div><div>\$163,808.69</div><div>\$29,537.87</div><div>\$163,808.69</div></div></div>
<div>Claim: 8373</div> <div>Date Filed: 06/22/2006</div> <div>Docketed Total: \$778,532.62</div> <div>Filing Creditor Name and Address:</div> <div>CAPSONIC AUTOMOTIVE INC</div> <div>460 S SECOND ST</div> <div>ELGIN, IL 60123</div>	<div>Claim Holder Name and Address</div> <div>REDROCK CAPITAL PARTNERS LLC</div> <div>475 17TH ST STE 544</div> <div>DENVER, CO 80202</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$778,532.62</div><div>\$778,532.62</div></div></div>	<div><div>Cure Amount:</div><div>Reclamation Amount:</div><div>Unsecured Amount:</div><div>Modified Total:</div></div> <div><div>\$298,160.95</div><div>\$567.39</div><div>\$0.00</div><div>\$298,728.34</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$298,728.34</div><div>\$0.00</div><div>\$298,728.34</div><div>\$0.00</div></div></div>

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 7659</div> <div>Date Filed: 06/08/2006</div> <div>Docketed Total: \$298,168.53</div> <div>Filing Creditor Name and Address: CAPSONIC GROUP LLC 460 S 2ND ST ELGIN, IL 60123</div>	<div>Claim Holder Name and Address</div> <div>REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</div> <div><div>Case Number*</div><div>05-44481</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$298,168.53</div><div>\$298,168.53</div></div></div>	<div><div>Cure Amount:</div><div>\$37,401.36</div></div> <div><div>Reclamation Amount:</div><div>\$3,118.89</div></div> <div><div>Unsecured Amount:</div><div>\$257,648.28</div></div> <div><div>Modified Total:</div><div>\$298,168.53</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$40,520.25</div><div>\$257,648.28</div></div><div><div>\$40,520.25</div><div>\$257,648.28</div></div></div>
<div>Claim: 10703</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$1,380,747.26</div> <div>Filing Creditor Name and Address: CAROLINA FORGE COMPANY LLC EFT PO BOX 370 WILSON, NC 27893</div>	<div>Claim Holder Name and Address</div> <div>JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$197,519.25</div><div>\$1,183,228.01</div></div><div><div>\$197,519.25</div><div>\$1,183,228.01</div></div></div>	<div><div>Cure Amount:</div><div>\$270,600.49</div></div> <div><div>Reclamation Amount:</div><div>\$197,519.25</div></div> <div><div>Unsecured Amount:</div><div>\$912,627.52</div></div> <div><div>Modified Total:</div><div>\$1,380,747.26</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$468,119.74</div><div>\$912,627.52</div></div><div><div>\$468,119.74</div><div>\$912,627.52</div></div></div>
<div>Claim: 16592</div> <div>Date Filed: 04/05/2007</div> <div>Docketed Total: \$147,474.32</div> <div>Filing Creditor Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000 BUFFALO, NY 14203</div>	<div>Claim Holder Name and Address</div> <div>MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$52,906.09</div><div>\$94,568.23</div></div><div><div>\$52,906.09</div><div>\$94,568.23</div></div></div>	<div><div>Cure Amount:</div><div>\$23,748.91</div></div> <div><div>Reclamation Amount:</div><div>\$52,906.09</div></div> <div><div>Unsecured Amount:</div><div>\$59,021.23</div></div> <div><div>Modified Total:</div><div>\$135,676.23</div></div> <div><div>Case Number*</div><div>05-44640</div><div><div>Secured</div><div>Priority</div><div>Unsecured</div></div><div><div>\$76,655.00</div><div>\$59,021.23</div></div><div><div>\$76,655.00</div><div>\$59,021.23</div></div></div>

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$87,775.20 Filing Creditor Name and Address: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538	Claim Holder Name and Address DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$87,775.20 \$87,775.20	 Cure Amount: \$5,388.80 Reclamation Amount: \$12,986.67 Unsecured Amount: \$64,858.48 Modified Total: \$83,233.95 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$18,375.47 <u>Unsecured</u> \$64,858.48 \$18,375.47 \$64,858.48
Claim: 273 Date Filed: 11/01/2005 Docketed Total: \$953,170.47 Filing Creditor Name and Address: ENGINEERED MATERIALS SOLUTION INC 39 PERRY AVE ATTLEBORO, MA 02703	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> \$311,406.63 <u>Priority</u> <u>Unsecured</u> \$641,763.84 \$311,406.63 \$641,763.84	 Cure Amount: \$936,111.55 Reclamation Amount: \$8,549.38 Unsecured Amount: \$0.00 Modified Total: \$944,660.93 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$944,660.93 <u>Unsecured</u> \$0.00 \$944,660.93 \$0.00
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$492,938.78 Filing Creditor Name and Address: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086	Claim Holder Name and Address FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$492,938.78 \$492,938.78	 Cure Amount: \$442,630.78 Reclamation Amount: \$2,018.40 Unsecured Amount: \$25,572.40 Modified Total: \$470,221.58 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$444,649.18 <u>Unsecured</u> \$25,572.40 \$444,649.18 \$25,572.40

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED	
<div>Claim: 13773</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$5,721,969.77</div> <div>Filing Creditor Name and Address:</div> <div>HITACHI AUTOMOTIVE PRODUCTS USA INC</div> <div>MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC</div> <div>666 THIRD AVENUE</div> <div>NEW YORK, NY 10017</div>	<div>Claim Holder Name and Address</div> <div>DEUTSCHE BANK SECURITIES INC</div> <div>60 WALL ST 3RD FL</div> <div>NEW YORK, NY 10005</div> <div>Docketed Total: \$27,569.59</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$27,569.59</div><div>\$27,569.59</div></div>	<div>Cure Amount: \$1,493.42</div> <div>Reclamation Amount: \$26,076.17</div> <div>Unsecured Amount:</div> <div>Modified Total: \$27,569.59</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$27,569.59</div><div>\$27,569.59</div></div>	
	<div>Claim Holder Name and Address</div> <div>GOLDMAN SACHS CREDIT PARTNERS LP</div> <div>C O GOLDMAN SACHS & CO</div> <div>30 HUDSON 17TH FL</div> <div>JERSEY CITY, NJ 07302</div> <div>Docketed Total: \$5,694,400.18</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,694,400.18</div><div>\$5,694,400.18</div></div>	<div>Cure Amount: \$308,459.68</div> <div>Reclamation Amount:</div> <div>Unsecured Amount: \$5,385,940.50</div> <div>Modified Total: \$5,694,400.18</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$308,459.68</div><div>\$5,385,940.50</div><div>\$308,459.68</div><div>\$5,385,940.50</div></div>	
	<div>Claim: 2186</div> <div>Date Filed: 03/03/2006</div> <div>Docketed Total: \$41,085.40</div> <div>Filing Creditor Name and Address:</div> <div>HOSIDEN AMERICA CORPORATION</div> <div>MASUDA FUNAI ET AL</div> <div>203 N LASALLE ST STE 2500</div> <div>CHICAGO, IL 60601</div>	<div>Claim Holder Name and Address</div> <div>FAIR HARBOR CAPITAL LLC</div> <div>875 AVE OF THE AMERICAS STE 2305</div> <div>NEW YORK, NY 10001</div> <div>Docketed Total: \$41,085.40</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$41,085.40</div><div>\$41,085.40</div></div>	<div>Cure Amount: \$3,101.80</div> <div>Reclamation Amount: \$1,423.64</div> <div>Unsecured Amount: \$36,309.96</div> <div>Modified Total: \$40,835.40</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$4,525.44</div><div>\$36,309.96</div><div>\$4,525.44</div><div>\$36,309.96</div></div>

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6943 Date Filed: 05/26/2006 Docketed Total: \$806,779.79 Filing Creditor Name and Address: IRISO USA INC 34405 W TWELVE MILE RD STE 237 FARMINGTON HILLS, MI 48331	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$747,926.37</div></div> <div><div>\$747,926.37</div></div>	<div><div>Cure Amount:</div><div>\$246,683.32</div></div> <div><div>Reclamation Amount:</div><div>\$58,853.42</div></div> <div><div>Unsecured Amount:</div><div>\$498,003.65</div></div> <div><div>Modified Total:</div><div>\$803,540.39</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$305,536.74</div></div> <div><div>\$305,536.74</div><div>\$498,003.65</div></div>
Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017	Claim Holder Name and Address JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$572,707.98</div></div> <div><div>\$572,707.98</div><div>\$1,308,594.45</div></div>	<div><div>Cure Amount:</div><div>\$872,133.82</div></div> <div><div>Reclamation Amount:</div><div>\$101,905.91</div></div> <div><div>Unsecured Amount:</div><div>\$907,262.70</div></div> <div><div>Modified Total:</div><div>\$1,881,302.43</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$974,039.73</div></div> <div><div>\$974,039.73</div><div>\$907,262.70</div></div>
Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD TURNERS FALLS, MA 01376	Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,254,523.02</div></div> <div><div>\$1,254,523.02</div></div>	<div><div>Cure Amount:</div><div>\$1,234,631.96</div></div> <div><div>Reclamation Amount:</div><div>\$19,027.57</div></div> <div><div>Unsecured Amount:</div><div>\$1,253,659.53</div></div> <div><div>Modified Total:</div><div>\$1,253,659.53</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$1,253,659.53</div></div> <div><div>\$1,253,659.53</div></div>

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 12141 Date Filed: 07/28/2006 Docketed Total: \$151,106.18 Filing Creditor Name and Address: KICKHAEFER MANUFACTURING CO KMC 1221 S PARK ST PO BOX 348 PORT WASHINGTON, WI 53074-0348	Claim Holder Name and Address KICKHAEFER MANUFACTURING CO KMC 1221 S PARK ST PO BOX 348 PORT WASHINGTON, WI 53074-0348 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$151,106.18</td><td></td></tr><tr><td></td><td></td><td>\$151,106.18</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$151,106.18				\$151,106.18		<table><tr><td>Cure Amount:</td><td>\$147,796.71</td></tr><tr><td>Reclamation Amount:</td><td>\$3,309.47</td></tr><tr><td>Unsecured Amount:</td><td></td></tr><tr><td>Modified Total:</td><td>\$151,106.18</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$151,106.18</td><td>\$0.00</td></tr><tr><td></td><td></td><td>\$151,106.18</td><td>\$0.00</td></tr></table>	Cure Amount:	\$147,796.71	Reclamation Amount:	\$3,309.47	Unsecured Amount:		Modified Total:	\$151,106.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$151,106.18	\$0.00			\$151,106.18	\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481		\$151,106.18																																
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$151,106.18	\$0.00																															
		\$151,106.18	\$0.00																															
Claim: 13974 Date Filed: 07/31/2006 Docketed Total: \$1,659,326.20 Filing Creditor Name and Address: LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEE OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019	Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEE OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,659,326.20</td><td></td></tr><tr><td></td><td></td><td>\$1,659,326.20</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,659,326.20				\$1,659,326.20		<table><tr><td>Cure Amount:</td><td>\$961,417.90</td></tr><tr><td>Reclamation Amount:</td><td>\$40,000.00</td></tr><tr><td>Unsecured Amount:</td><td>\$657,908.30</td></tr><tr><td>Modified Total:</td><td>\$1,659,326.20</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,001,417.90</td><td>\$657,908.30</td></tr><tr><td></td><td></td><td>\$1,001,417.90</td><td>\$657,908.30</td></tr></table>	Cure Amount:	\$961,417.90	Reclamation Amount:	\$40,000.00	Unsecured Amount:	\$657,908.30	Modified Total:	\$1,659,326.20	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,001,417.90	\$657,908.30			\$1,001,417.90	\$657,908.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$1,659,326.20																																
		\$1,659,326.20																																
Cure Amount:	\$961,417.90																																	
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Modified Total:	\$1,659,326.20																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$1,001,417.90	\$657,908.30																															
		\$1,001,417.90	\$657,908.30																															
Claim: 9989 Date Filed: 07/20/2006 Docketed Total: \$203,557.41 Filing Creditor Name and Address: MASTER MOLDED PRODUCTS CORP 1000 DAVIS RD ELGIN, IL 60123	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$21,774.05</td><td>\$181,783.36</td></tr><tr><td></td><td></td><td>\$21,774.05</td><td>\$181,783.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$21,774.05	\$181,783.36			\$21,774.05	\$181,783.36	<table><tr><td>Cure Amount:</td><td>\$151,546.49</td></tr><tr><td>Reclamation Amount:</td><td>\$21,774.05</td></tr><tr><td>Unsecured Amount:</td><td>\$30,236.87</td></tr><tr><td>Modified Total:</td><td>\$203,557.41</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$173,320.54</td><td>\$30,236.87</td></tr><tr><td></td><td></td><td>\$173,320.54</td><td>\$30,236.87</td></tr></table>	Cure Amount:	\$151,546.49	Reclamation Amount:	\$21,774.05	Unsecured Amount:	\$30,236.87	Modified Total:	\$203,557.41	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$173,320.54	\$30,236.87			\$173,320.54	\$30,236.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$21,774.05	\$181,783.36																															
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Unsecured Amount:	\$30,236.87																																	
Modified Total:	\$203,557.41																																	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$173,320.54	\$30,236.87																															
		\$173,320.54	\$30,236.87																															

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2229 Date Filed: 03/09/2006 Docketed Total: \$360,413.11 Filing Creditor Name and Address: NICHICON AMERICA CORPORATION CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$360,413.11 \$360,413.11	 Cure Amount: \$323,881.42 Reclamation Amount: \$5,052.44 Unsecured Amount: \$17,039.47 Modified Total: \$345,973.33 <u>Case Number*</u> 05-44567 05-44640 <u>Secured</u> <u>Priority</u> \$11,399.82 \$317,534.04 <u>Unsecured</u> \$98.06 \$16,941.41 \$328,933.86 \$17,039.47
Claim: 4531 Date Filed: 05/02/2006 Docketed Total: \$201,340.46 Filing Creditor Name and Address: NMB TECHNOLOGIES CORPORATION 9730 INDEPENDENCE AVE CHATSWORTH, CA 91311	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44481 <u>Secured</u> \$201,340.46 <u>Priority</u> <u>Unsecured</u> \$201,340.46	 Cure Amount: \$82,444.55 Reclamation Amount: \$4,056.80 Unsecured Amount: \$114,599.11 Modified Total: \$201,100.46 <u>Case Number*</u> 05-44640 05-44507 <u>Secured</u> <u>Priority</u> \$84,231.35 \$2,270.00 <u>Unsecured</u> \$111,637.60 \$2,961.51 \$86,501.35 \$114,599.11
Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Claim Holder Name and Address PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$618,507.09 \$618,507.09	 Cure Amount: \$3,899.32 Reclamation Amount: \$29,174.77 Unsecured Amount: \$585,433.00 Modified Total: \$618,507.09 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$33,074.09 <u>Unsecured</u> \$585,433.00 \$33,074.09 \$585,433.00

*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																				
Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$1,495,516.58 Filing Creditor Name and Address: ROHM ELECTRONICS USA LLC KLEHR HARRISON HARVEY BRANZBURG 260 S BROAD ST PHILADELPHIA, PA 19102-5003	Claim Holder Name and Address ROHM ELECTRONICS USA LLC KLEHR HARRISON HARVEY BRANZBURG 260 S BROAD ST PHILADELPHIA, PA 19102-5003 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,495,516.58</td></tr><tr><td></td><td></td><td></td><td>\$1,495,516.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,495,516.58				\$1,495,516.58	<table><tr><td>Cure Amount:</td><td>\$1,243,514.92</td></tr><tr><td>Reclamation Amount:</td><td>\$107,101.70</td></tr><tr><td>Unsecured Amount:</td><td><u>\$65,227.47</u></td></tr><tr><td>Modified Total:</td><td><u><u>\$1,415,844.09</u></u></td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td>\$24,180.77</td><td>\$1,600.80</td></tr><tr><td>05-44640</td><td></td><td>\$1,326,435.85</td><td>\$63,626.67</td></tr><tr><td></td><td></td><td>\$1,350,616.62</td><td>\$65,227.47</td></tr></table>	Cure Amount:	\$1,243,514.92	Reclamation Amount:	\$107,101.70	Unsecured Amount:	<u>\$65,227.47</u>	Modified Total:	<u><u>\$1,415,844.09</u></u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$24,180.77	\$1,600.80	05-44640		\$1,326,435.85	\$63,626.67			\$1,350,616.62	\$65,227.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$1,495,516.58																																			
			\$1,495,516.58																																			
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Unsecured Amount:	<u>\$65,227.47</u>																																					
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44567		\$24,180.77	\$1,600.80																																			
05-44640		\$1,326,435.85	\$63,626.67																																			
		\$1,350,616.62	\$65,227.47																																			
Claim: 16683 Date Filed: 10/14/2005 Docketed Total: \$22,443.37 Filing Creditor Name and Address: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Claim Holder Name and Address SAGAMI AMERICA LTD MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$22,443.37</td><td></td></tr><tr><td></td><td></td><td>\$22,443.37</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$22,443.37				\$22,443.37		<table><tr><td>Cure Amount:</td><td>\$20,850.57</td></tr><tr><td>Reclamation Amount:</td><td>\$1,592.80</td></tr><tr><td>Unsecured Amount:</td><td><u></u></td></tr><tr><td>Modified Total:</td><td><u><u>\$22,443.37</u></u></td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$22,443.37</td><td></td></tr><tr><td></td><td></td><td>\$22,443.37</td><td></td></tr></table>	Cure Amount:	\$20,850.57	Reclamation Amount:	\$1,592.80	Unsecured Amount:	<u></u>	Modified Total:	<u><u>\$22,443.37</u></u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$22,443.37				\$22,443.37					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481		\$22,443.37																																				
		\$22,443.37																																				
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Unsecured Amount:	<u></u>																																					
Modified Total:	<u><u>\$22,443.37</u></u>																																					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$22,443.37																																				
		\$22,443.37																																				
Claim: 12258 Date Filed: 07/28/2006 Docketed Total: \$1,040,216.50 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$124,235.47</td><td>\$915,981.03</td></tr><tr><td></td><td></td><td>\$124,235.47</td><td>\$915,981.03</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$124,235.47	\$915,981.03			\$124,235.47	\$915,981.03	<table><tr><td>Cure Amount:</td><td>\$1,021,697.13</td></tr><tr><td>Reclamation Amount:</td><td>\$9,446.88</td></tr><tr><td>Unsecured Amount:</td><td><u>\$0.00</u></td></tr><tr><td>Modified Total:</td><td><u><u>\$1,031,144.01</u></u></td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,024,687.01</td><td>\$0.00</td></tr><tr><td>05-44567</td><td></td><td>\$6,457.00</td><td></td></tr><tr><td></td><td></td><td>\$1,031,144.01</td><td>\$0.00</td></tr></table>	Cure Amount:	\$1,021,697.13	Reclamation Amount:	\$9,446.88	Unsecured Amount:	<u>\$0.00</u>	Modified Total:	<u><u>\$1,031,144.01</u></u>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,024,687.01	\$0.00	05-44567		\$6,457.00				\$1,031,144.01	\$0.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$124,235.47	\$915,981.03																																			
		\$124,235.47	\$915,981.03																																			
Cure Amount:	\$1,021,697.13																																					
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Unsecured Amount:	<u>\$0.00</u>																																					
Modified Total:	<u><u>\$1,031,144.01</u></u>																																					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$1,024,687.01	\$0.00																																			
05-44567		\$6,457.00																																				
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*See Exhibit B for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 987 Date Filed: 12/05/2005 Docketed Total: \$987,308.58 Filing Creditor Name and Address: TESSY PLASTICS CORP 488 RT S W ELBRIDGE, NY 13060	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$987,308.58 \$987,308.58	 Cure Amount: \$185,190.51 Reclamation Amount: \$9,176.58 Unsecured Amount: \$588,096.41 Modified Total: \$782,463.50 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$194,367.09 <u>Unsecured</u> \$588,096.41 \$194,367.09 \$588,096.41
Claim: 6671 Date Filed: 05/23/2006 Docketed Total: \$130,235.05 Filing Creditor Name and Address: THALER MACHINE COMPANY 257 HOPELAND ST DAYTON, OH 45408	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$130,235.05 \$130,235.05	 Cure Amount: \$25,282.40 Reclamation Amount: \$31,412.25 Unsecured Amount: \$73,540.40 Modified Total: \$130,235.05 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$56,694.65 <u>Unsecured</u> \$73,540.40 \$56,694.65 \$73,540.40
Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name and Address: TRANS MATIC MFG CO INC MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$126,918.43 \$126,918.43	 Cure Amount: \$42,141.40 Reclamation Amount: \$6,207.62 Unsecured Amount: \$76,956.34 Modified Total: \$125,305.36 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$48,349.02 <u>Unsecured</u> \$76,956.34 \$48,349.02 \$76,956.34

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 10208</div> <div>Date Filed: 07/21/2006</div> <div>Docketed Total: \$2,157,348.20</div> <div>Filing Creditor Name and Address:</div> <div>WAMCO INC</div> <div>AKIN GUMP STRAUSS HAUER & FELD</div> <div>2029 CENTURY PARK E 24TH FL</div> <div>LOS ANGELES, CA 90067</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC</div> <div>535 MADISON AVE 15TH FL</div> <div>NEW YORK, NY 10022</div> <div>Docketed Total: \$2,157,348.20</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$2,157,348.20</div></div></div><div><div></div><div>\$2,157,348.20</div></div></div></div>	<div><div>Cure Amount:</div><div>\$2,019,184.94</div></div> <div><div>Reclamation Amount:</div><div>\$40,599.17</div></div> <div><div>Unsecured Amount:</div><div>\$97,564.09</div></div> <div><div>Modified Total:</div><div>\$2,157,348.20</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$2,059,784.11</div></div><div><div><u>Unsecured</u></div><div>\$97,564.09</div></div></div><div><div></div><div>\$2,059,784.11</div></div></div></div> <div><div>Total Claims to be Modified: 27</div><div>Total Amount as Docketed: \$23,273,198.87</div><div>Total Amount as Modified: \$22,402,123.25</div></div>

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In re Delphi Corporation, et al.

Twenty-Seventh Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit B - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
ADRONICS ELROB MFG CORP	1729	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ADVENT TOOL & MOLD INC	123	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ALLIANCE PLASTICS EFT	1683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ALMETALS CO	8455	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
AMERICAN PRODUCTS COMPANY	1163	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	10208	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
AMROC INVESTMENTS LLC	11196	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	14915	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	1615	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	16284	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	6943	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
AMROC INVESTMENTS LLC	7091	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7491	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7706	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7838	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	8133	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	8576	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
AMROC INVESTMENTS LLC	8722	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC	7838	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL INDUSTRIES INC	8722	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL SEMICONDUCTOR CORP	7491	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL FABRICATING	7091	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE ENTERPRISES INC	8576	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ANALOG DEVICES INC	2904	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC	12230	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC/LONGACRE MASTER FUND LTD	12230	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL	15781	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ASM CAPITAL	2090	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL	2164	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING COMPANY	15781	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION	2164	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC	2090	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL II LP	1683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL II LP	5427	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
ASM CAPITAL LP	1163	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL LP	2047	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL LP	2550	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL LP	533	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ATG PRECISION PRODUCTS LLC	4898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ATMEL CORPORATION	1165	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BANK OF AMERICA NA	1555	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BELLMAN MELCOR INC	7206	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BOURNS INC	6683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1901	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1902	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1907	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1908	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC	11854	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
CAPSONIC GROUP LLC	7659	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CAROLINA FORGE COMPANY LLC EFT	10703	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CELTIC PRODUCTS INC	5580	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CINCH CONNECTORS INC	14246	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
COFICAB PORTUGAL COMPANHIA	6802	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CONTRARIAN FUNDS LLC	12377	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CONTRARIAN FUNDS LLC	4741	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CTS CORPORATION	11257	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CURTIS SCREW COMPANY LLC	16592	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CURTIS SCREW COMPANY LLC/MADISON NICHE OPPORTUNITIES LLC	16592	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA	2550	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
DAWLEN CORP	16284	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
DELTA PRODUCTS CORPORATION	15226	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
DEUTSCHE BANK SECURITIES INC/GOLDMAN SACHS CREDIT PARTNERS LP	13773	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
EMERSON & CUMING INC	2063	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ENGINEERED MATERIALS SOLUTION INC	273	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
ENGINEERED SINTERED COMPONENTS INC	13932	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ERWIN QUARDER INC	1464	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
GAGNIER PRODUCTS RKM INC	4741	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
GOLDMAN SACHS CREDIT PARTNERS LP	2904	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
GOLDMAN SACHS CREDIT PARTNERS LP	8667	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
GRINER ENGINEERING INC	5510	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAERTER STANZTECHNIK GMBH	2058	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	14246	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	2144	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	273	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HAIN CAPITAL HOLDINGS LLC	4898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	5967	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	987	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC	8775	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL INVESTORS LLC	13932	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL INVESTORS LLC	2058	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HARRINGTON TOOL AND DIE INC	668	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
HITACHI AUTOMOTIVE PRODUCTS USA INC	13773	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
INFINEON TECHNOLOGIES AG	12400	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION	16255	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	16255	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION	8878	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	8878	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
IRISO USA INC	6943	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JAMESTOWN CONTAINER CORP	14915	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
JIFFY TITE CO INC	8133	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
JPMORGAN CHASE BANK NA	10703	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JPMORGAN CHASE BANK NA	8403	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	14052	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JUDD WIRE INC	8403	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
KADDIS MANUFACTURING CORPORATION	4446	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
KICKHAEFER MANUFACTURING CO KMC	12141	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
KINETICS	1615	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LDI INCORPORATED	9832	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INC/ZYLUX ACOUSTIC CORP	805	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION	15469	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP	15113	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	10494	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	123	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	12346	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	16376	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	16422	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	16558	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1901	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1902	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1907	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1908	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	2063	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
LONGACRE MASTER FUND LTD	4446	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	4531	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	6054	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	6671	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	8682	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	8715	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	9989	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP	13974	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD/SEAL & DESIGN INC	9585	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
M A COM INC	15926	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MACAUTO USA INC	9431	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
MADISON NICHE OPPORTUNITIES LLC	1729	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MASTER MOLDED PRODUCTS CORP	9989	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
METAL TECHNOLOGIES INC	8682	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
METFORM CORP	5452	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
MOLDTECH INC	3736	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
NICHICON AMERICA CORPORATION	2229	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
NMB TECHNOLOGIES CORPORATION	4531	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
NN BALL AND ROLLER INC	7289	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
OSRAM OPTO SEMICONDUCTORS INC	9961	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
OTTO BOCK POLYURETHANE TECHNOLOGIES INC	16558	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
P J SPRING CO INC	1640	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT CORP	16376	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PARK ENTERPRISES OF ROCHESTER INC	9647	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
PIHER INTERNATIONAL CORP	4278	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PRECISION METAL PARTS INC	9025	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
RADIALL INCORPORATED DBA RADIALL LARSEN ANTENNA TECHNOLOGIES	6054	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
RED SPOT CORP	5966	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
RED SPOT PAINT & VARNISH CO IN	5967	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	16301	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	5510	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

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Claimant	Claim	Exhibit
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
REDROCK CAPITAL PARTNERS LLC	9025	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC	2387	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ROHM ELECTRONICS USA LLC	2482	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SAFETY COMPONENTS FABRIC EFT	10494	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SAGAMI AMERICA LTD	16683	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SANYO SEMICONDUCTOR CORPORATION	1555	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SCAPA TAPES N A	1735	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SEAL & DESIGN INC	9585	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SILICON LABORATORIES INC	8775	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SPCP GROUP LLC	2229	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12258	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SPCP GROUP LLC AS ASIGNEE OF KANE MAGNETICS GMBH	14136	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SPIRAL INDUSTRIES INC	4221	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ST MARYS CARBON CO INC	11854	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
STANLEY ELECTRIC SALES OF AMERICA INC	12258	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
STEPHENSON & LAWYER INC	8667	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
SUMIDA TRADING PTE LTD	2215	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

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Claimant	Claim	Exhibit
T & L AUTOMATICS INC	11259	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TEMPEL STEEL CO	16422	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TESSY PLASTICS CORP	987	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
THALER MACHINE COMPANY	6671	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
TOLLMAN SPRING CO INC	1920	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TOYOTA TSUSHO AMERICA INC	2144	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TPG CREDIT OPPORTUNITIES FUND LP/WELWYN COMPONENTS LTD	8685	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TRANS MATIC MFG CO INC	2065	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TWIST INC	8715	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
UNIVERSAL METAL SERVICE EFT	3975	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
US FARATHANE CORPORATION	222	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
VIBRACOUSTIC GMBH & CO KG	8588	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
VISHAY AMERICAS INC	9452	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
VISHAY AMERICAS INC	9453	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
VOGELSANG CORP	5427	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
WAMCO INC	10208	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
WAUCONDA TOOL AND ENGR CO EFT	16301	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

Exhibit C - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
WELWYN COMPONENTS LTD	8685	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
WINDSOR MACHINE & STAMPING LTD	2047	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ZYLUX ACOUSTIC CORP	805	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure " are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 15, 2008

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO CERTAIN CLAIMS TO IMPLEMENT CURE PAYMENTS AND MODIFY
GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS
IDENTIFIED IN TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b)
And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify
General Unsecured Claims By Amount Of Cure Payments, dated February 15, 2008 (the
"Twenty-Seventh Omnibus Claims Objection"),¹ of Delphi Corporation ("Delphi") and certain of
its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Seventh
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause
appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, and A-3 hereto was properly and timely served with a copy of the Twenty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Seventh Omnibus Claims Objection. No other or further notice of the Twenty-Seventh Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Seventh Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Seventh Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto will be satisfied in whole or in part by Cure Payments (the "Exhibit A-1 Claims").

D. The Claims listed on Exhibit A-2 hereto were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments (the "Exhibit A-2 Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit A-3 hereto will be satisfied in whole or in part by Cure Payments and (a) state the incorrect amount or are overstated and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Exhibit A-3 Claims").

F. The relief requested in the Twenty-Seventh Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-1 hereto shall be revised to reflect classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-1 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-1 Claim. The Exhibit A-1 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Conformation Order, each "Claim As Docketed" classification listed on Exhibit A-2 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-2 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. The Exhibit A-2 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

3. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Conformation Order, each "Claim As Docketed" classification listed on Exhibit A-3 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-3 shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-3 hereto, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. The Exhibit A-3 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

4. For clarity, Exhibit B hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits A-1, A-2, and A-3 and Exhibit C sets forth each of the Claims referenced on Exhibits A-1, A-2, and A-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

5. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Seventh Omnibus Claims Objection.

6. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

7. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

8. Each of the objections by the Debtors to each Claim addressed in the Twenty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, and A-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

9. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

10. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Seventh Omnibus Claims Objection.

Dated: New York, New York
March ___, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Almetals Co	51035 Grand River Wixom, MI 48393	6/23/06	8455	\$171,798.50	Claims Subject to Modification Due To Cure	05-44640	\$2,384.41	General Unsecured	05-44640	\$169,414.09	Cure Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	5/30/06	7091	\$61,342.54	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$61,342.54	Cure Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/5/06	7491	\$1,617,353.43	Claims Subject to Modification Due To Cure	05-44640	\$69,150.00	General Unsecured	05-44640	\$1,548,203.43	Cure Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/12/06	7838	\$1,434,038.60	Claims Subject to Modification Due To Cure	05-44640	\$112,620.59	General Unsecured	05-44640	\$1,321,418.01	Cure Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/28/06	8722	\$128,098.75	Claims Subject to Modification Due To Cure	05-44640	\$26,287.75	General Unsecured	05-44640	\$101,811.00	Cure Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	9/5/06	16284	\$34,134.78	Claims Subject to Modification Due To Cure	05-44640	\$4,852.44	General Unsecured	05-44640	\$29,282.34	Cure Amount
ASM Capital	as assignee for Kickhafer Manufacturing Company 7600 Jericho Tpke Ste 302 Woodbury, NY 11797	8/1/06	15781	\$552,858.63	Claims Subject to Modification Due To Cure	05-44640	\$147,567.63	General Unsecured	05-44640	\$405,291.00	Cure Amount
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/1/06	15781	\$552,858.63	Claims Subject to Modification Due To Cure	05-44640	\$147,567.63	General Unsecured	05-44640	\$405,291.00	Cure Amount
Capital Markets as Assignee of St Marys Carbon Co Inc	Capital Markets One University Plz Ste 312 Hackensack, NJ 07601	7/28/06	11854	\$49,788.00	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$49,788.00	Cure Amount
Coficab Portugal Companhia	De Fios E Cabos Lda Lote 46 En18 1 Km 2 5 Guarda, 06300--230 Portugal	5/24/06	6802	\$12,030.60	Claims Subject to Modification Due To Cure	05-44640	\$4,310.24	General Unsecured	05-44640	\$7,720.36	Cure Amount
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/28/06	12377	\$1,792.00	Claims Subject to Modification Due To Cure	05-44567	\$0.00	General Unsecured	05-44567	\$1,792.00	Cure Amount
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/06	12377	\$1,792.00	Claims Subject to Modification Due To Cure	05-44567	\$0.00	General Unsecured	05-44567	\$1,792.00	Cure Amount
Cts Corporation	171 Covington Dr Bloomington, IL 60108	7/27/06	11257	\$7,433.25	Claims Subject to Modification Due To Cure	05-44612	\$0.00	General Unsecured	05-44612	\$7,433.25	Cure Amount

Delphi Corporation
 Twenty-Seventh Omnibus Claims Objection
 Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	6/27/06	8667	\$6,688.50	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$6,688.50	Cure Amount
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	2/27/06	2144	\$386,835.08	Claims Subject to Modification Due To Cure	05-44640	\$154,706.43	General Unsecured	05-44640	\$232,128.65	Cure Amount
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/27/06	2144	\$386,835.08	Claims Subject to Modification Due To Cure	05-44640	\$154,706.43	General Unsecured	05-44640	\$232,128.65	Cure Amount
Infineon Technologies AG	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12400	\$95,890.67	Claims Subject to Modification Due To Cure	05-44610	\$72,058.30	General Unsecured	05-44610	\$23,832.37	Cure Amount
Infineon Technologies North America Corp	Arlene N Gelman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	7/28/06	12178	\$177,026.50	Claims Subject to Modification Due To Cure	05-44567	\$1,361.45	General Unsecured	05-44567	\$175,665.05	Cure Amount
Infineon Technologies North America Corp	Reed Smith LLP Elena Lazarou 599 Lexington Ave New York, NY 10022	7/28/06	12178	\$177,026.50	Claims Subject to Modification Due To Cure	05-44567	\$1,361.45	General Unsecured	05-44567	\$175,665.05	Cure Amount
Liquidity Solutions Inc as assignee of NN Inc US Ball and Roller Div	Db a Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	6/1/06	7289	\$104,313.33	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$104,313.33	Cure Amount
Liquidity Solutions Inc dba Revenue Management as assignee of Bei Duncan Electronics	Jeffrey L Caress One University Plaza Ste 312 Hackensack, NJ 07601	7/31/06	15493	\$5,762.88	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$5,762.88	Cure Amount
Liquidity Solutions Inc dba Revenue Management as assignee of Freeway Corpoartion	Jeffrey L Caress One University Plz Ste 312 Hackensack, NJ 07601	7/31/06	15469	\$1,501.00	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$1,501.00	Cure Amount
Long Acre Master Fund Ltd as Assignee Transferee of Sharp Electronics Corp	Attn Vladimir Jelisavcic Long Acre Master Fund Ltd 810 Seventh Ave 22nd Fl New York, NY 10019	7/31/06	15113	\$7,343,692.50	Claims Subject to Modification Due To Cure	05-44640	\$2,583,909.44	General Unsecured	05-44640	\$4,759,783.06	Cure Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/21/06	2063	\$108,786.45	Claims Subject to Modification Due To Cure	05-44640	\$58,504.58	General Unsecured	05-44640	\$50,281.87	Cure Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	11/17/06	16422	\$123,994.71	Claims Subject to Modification Due To Cure	05-44640	\$121,764.31	General Unsecured	05-44640	\$2,230.40	Cure Amount
Macauto Usa Inc	80 Excel Dr Rochester, NY 14621	7/13/06	9431	\$961,318.16	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$961,318.16	Cure Amount

Delphi Corporation
 Twenty-Seventh Omnibus Claims Objection
 Exhibit A-1 (Single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Metform Corp	PO Box 98733 Chicago, IL 60693	5/10/06	5452	\$115,659.16	Claims Subject to Modification Due To Cure	05-44640	\$331.99	General Unsecured	05-44640	\$115,327.17	Cure Amount
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	7/5/06	9025	\$38,277.25	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$38,277.25	Cure Amount
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	9/12/06	16301	\$58,295.21	Claims Subject to Modification Due To Cure	05-44640	\$1,271.00	General Unsecured	05-44640	\$57,024.21	Cure Amount
Sumida Trading Pte Ltd	996 Bendermeer Rd No 04 05 To 06 , 339944 Singapore	3/8/06	2215	\$2,499.20	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$2,499.20	Cure Amount
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	6/27/06	8685	\$36,363.34	Claims Subject to Modification Due To Cure	05-44640	\$15,621.54	General Unsecured	05-44640	\$20,741.46	Cure Amount
Universal Metal Service Eft	16655 S Canal St S Holland, IL 60473	5/1/06	3975	\$37,375.63	Claims Subject to Modification Due To Cure	05-44640	\$1,668.78	General Unsecured	05-44640	\$35,706.85	Cure Amount
Vibracoustic Gmbh & Co Kg	Hohner Weg 2 4 D 69465 Weinheim, Germany	6/26/06	8588	\$7,426.04	Claims Subject to Modification Due To Cure	05-44640	\$71.39	General Unsecured	05-44640	\$7,354.65	Cure Amount
Vibracoustic Gmbh & Co Kg	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	6/26/06	8588	\$7,426.04	Claims Subject to Modification Due To Cure	05-44640	\$71.39	General Unsecured	05-44640	\$7,354.65	Cure Amount
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich Pl Shelton, CT 06484	7/13/06	9453	\$8,949.08	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$8,949.08	Cure Amount
Welwyn Components Ltd	David M Schilli Robinson Bradshaw & Hinson P A 101 N Tryon St Ste 1900 Charlotte, NC 28246	6/27/06	8685	\$36,363.34	Claims Subject to Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$0.34	Cure Amount

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure " are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD

BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

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Delphi Legal Information Hotline:
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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- and -

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Debtors and Debtors-in-Possession

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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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Chicago, Illinois 60606
(312) 407-0700

By: _____
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
Thomas Plunkett
Marty Reisig

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
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(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Delphi Corporation
 Twenty-Seventh Omnibus Claims Objection
 Exhibit A-2 (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Atmel Corporation	Attn Buck Chinn 2325 Orchard Pkwy San Jose, CA 95131	12/14/05	1165	\$1,280,342.50	Claims Subject To Prior Orders And To Modification Due To Cure	05-44539	\$570,000.00	General Unsecured	05-44640	\$46,512.00	General Unsecured	05-44640	\$652,315.00	Cure Amount

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
American Technical Ceramics	1 Norden Ln Huntington Station, NY 11746-2102	4/28/06	3358	\$11,214.73	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$11,214.73	Cure Amount						
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	1/20/06	1615	\$40,069.37	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$35,259.90	General Unsecured	05-44640	\$3,301.62	Cure Amount			
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/9/06	7706	\$50,895.80	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$3,304.04	General Unsecured	05-44640	\$47,443.44	Cure Amount			
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/16/06	8133	\$1,005,284.25	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$36,219.80	General Unsecured	05-44640	\$959,979.07	Cure Amount			
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/06	8576	\$554,635.03	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$483,042.48	General Unsecured	05-44640	\$63,928.08	Cure Amount			
Amroc Investments LLC	as Assignee of Tompkins Products Inc Eft Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/26/06	11196	\$59,444.55	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$5,732.00	General Unsecured	05-44640	\$48,178.07	Cure Amount			
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/31/06	14915	\$468,786.87	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$365,360.61	General Unsecured	05-44640	\$41,833.19	Cure Amount			
Asahi Kasei Plastics North America Inc fka Asahi Kasei Plastics America Inc	c o Donald J Hutchinson Miller Canfield Paddock and Stone PLC 150 W Jefferson Ave Ste 2500 Detroit, MI 48226	7/28/06	12230	\$240,942.30	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured						
ASM Capital	as Assignee for Westbrook MFG Inc 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	2/21/06	2090	\$467,697.04	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$442,461.61	General Unsecured	05-44640	\$23,355.60	Cure Amount			
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/21/06	2090	\$467,697.04	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$442,461.61	General Unsecured	05-44640	\$23,355.60	Cure Amount			
ASM Capital	as Assignee for Poltron Corporation 7600 Jericho Tpk Ste 302 Woodbury, NY 11797	3/1/06	2164	\$369,751.60	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$360.00	General Unsecured	05-44640	\$349,357.60	Cure Amount			
ASM Capital	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	3/1/06	2164	\$369,751.60	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$360.00	General Unsecured	05-44640	\$349,357.60	Cure Amount			
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/26/06	1683	\$78,385.24	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$1,596.44	General Unsecured	05-44640	\$55,331.87	Cure Amount			
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/26/06	1683	\$78,385.24	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$1,596.44	General Unsecured	05-44640	\$55,331.87	Cure Amount			
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	5/10/06	5427	\$31,350.84	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$30,304.80	Cure Amount						

Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
ASM Capital II LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/10/06	5427	\$31,350.84	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$30,304.80	Cure Amount						
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	11/14/05	533	\$27,398.92	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$26,859.06	Cure Amount						
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/14/05	533	\$27,398.92	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$26,859.06	Cure Amount						
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	12/14/05	1163	\$87,097.70	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$21,374.90	General Unsecured	05-44640	\$58,050.24	Cure Amount			
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/14/05	1163	\$87,097.70	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$21,374.90	General Unsecured	05-44640	\$58,050.24	Cure Amount			
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	2/16/06	2047	\$174,296.44	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$17,623.45	General Unsecured	05-44640	\$156,672.99	Cure Amount			
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/16/06	2047	\$174,296.44	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$17,623.45	General Unsecured	05-44640	\$156,672.99	Cure Amount			
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	4/4/06	2550	\$148,987.53	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$68,361.32	General Unsecured	05-44640	\$79,631.21	Cure Amount			
Austriamicrosystems AG	Mrs Maria Radovic Austriamicrosystems AG Schloss Premstaetten Unterpremstaetten, A 8141 Austria	12/2/05	1081	\$60,182.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$60,182.00	Cure Amount						
Austriamicrosystems AG	Mrs Maria Radovic Schloss Premstaetten Unterpremstaetten, A-8141 Austria	6/19/06	8141	\$34,290.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$1,770.00	Cure Amount						
Bank of America NA	NY1 301 02 01 9 W 57th St New York, NY 10019	1/17/06	1555	\$485,490.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$464,595.00	Cure Amount						
Bank of America NA	Barnes & Thornburg LLP John T Gregg 300 Ottawa Ave NW Ste 500 Grand Rapids, MI 49503	1/17/06	1555	\$485,490.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$464,595.00	Cure Amount						
Bourns Inc	Attn Mary Rodgers 1200 Columbia Ave Riverside, CA 92507	5/23/06	6683	\$43,850.88	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$26,969.88	Cure Amount						
Celtic Products Inc	Kms Bearings Automotive 1535 N Harmony Circle Anaheim, CA 92807	5/10/06	5580	\$36,593.40	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$34,026.60	Cure Amount						

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	5/4/06	4741	\$168,939.68	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$168,939.68	Cure Amount						
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/4/06	4741	\$168,939.68	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$168,939.68	Cure Amount						
Datwyler I o Devices Americas	Attn Linda K Barr Nelson Mullins Riley & Scarborough LLP PO Box 11070 Columbia, SC 29211-1070	4/24/06	2747	\$71,255.39	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$36,784.51	General Unsecured	05-44567	\$32,602.50	Cure Amount			
Datwyler I o Devices Americas	Nelson Mullins Riley & Scarborough LLP George B Cauthen Jody A Bedenbaugh Meridian Bldg Seventeenth Fl 1320 Main St PO Box 11070 Columbia, SC 29201	4/24/06	2747	\$71,255.39	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$36,784.51	General Unsecured	05-44567	\$32,602.50	Cure Amount			
Datwyler I o Devices Americas	Nelson Mullins Riley & Scarborough LLP Richard B Herzog 999 Peachtree St Ste 1400 Atlanta, GA 30309	4/24/06	2747	\$71,255.39	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$36,784.51	General Unsecured	05-44567	\$32,602.50	Cure Amount			
Erwin Quarder Inc	Attn Jennifer Steward 5101 Kraft Ave SE Grand Rapids, MI 49512	1/9/06	1464	\$122,867.13	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$18,036.90	General Unsecured	05-44567	\$82,960.31	Cure Amount			
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	4/27/06	2904	\$1,944,373.96	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$211,540.00	General Unsecured	05-44640	\$1,732,833.96	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/5/06	4898	\$113,976.02	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$60,192.36	General Unsecured	05-44640	\$53,111.80	Cure Amount			
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/5/06	4898	\$113,976.02	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$60,192.36	General Unsecured	05-44640	\$53,111.80	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/16/06	5966	\$18,475.70	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$1,545.00	General Unsecured	05-44567	\$12,023.75	Cure Amount			
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/16/06	5966	\$18,475.70	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$1,545.00	General Unsecured	05-44567	\$12,023.75	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	5/16/06	5967	\$221,190.88	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$8,098.07	General Unsecured	05-44640	\$179,930.60	Cure Amount			
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/16/06	5967	\$221,190.88	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$8,098.07	General Unsecured	05-44640	\$179,930.60	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	6/30/06	8775	\$112,408.05	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$53,325.00	General Unsecured	05-44640	\$49,356.24	Cure Amount			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	6/30/06	8775	\$112,408.05	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$53,325.00	General Unsecured	05-44640	\$49,356.24	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/31/06	14246	\$224,664.10	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$220,052.15	Cure Amount						
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	14246	\$224,664.10	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$220,052.15	Cure Amount						
Hain Capital Investors LLC	Attn Ganna Liberchuk 301 Route 17 6th Fl Rutherford, NJ 07070	2/17/06	2058	\$49,978.89	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$346.14	General Unsecured	05-44567	\$48,779.88	Cure Amount			
Hain Capital Investors LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	2/17/06	2058	\$49,978.89	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$346.14	General Unsecured	05-44567	\$48,779.88	Cure Amount			
Hain Capital Investors LLC	Attn Ganna Liberchuk 301 Route 17 6th Fl Rutherford, NJ 07070	7/31/06	13932	\$62,028.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$62,028.00	Cure Amount						
Hain Capital Investors LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/06	13932	\$62,028.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$62,028.00	Cure Amount						
Harrington Tool and Die Inc	Theodore Zaharia President 2555 Matte Blvd Brossard, QC J4Y 2H1 Canada	11/18/05	668	\$356,407.35	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$130,033.90	General Unsecured	05-44640	\$155,485.75	Cure Amount			
International Resistive Company Advanced Film Division	David M Schilli Robinson Bradshaw & Hinson PA 101 N Tryon St Ste 1900 Charlotte, NC 28246	8/24/06	16255	\$1,898,409.80	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$77,693.93	Cure Amount	05-44640	\$0.00	Reclamation Amount
International Resistive Company Wire & Film Technologies Division	David M Schilli Robinson Bradshaw & Hinson P A 101 North Tryon St Ste 1900 Charlotte, NC 28246	6/30/06	8878	\$170,159.62	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$1,320.21	Cure Amount	05-44640	\$0.00	Reclamation Amount
Kaumagraph Flint Corporation	Attn Carrie Joseph 4705 Industrial Dr Millington, MI 48746	11/17/05	642	\$1,703,785.68	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$597,774.89	General Unsecured	05-44640	\$1,057,952.07	Cure Amount			
Ldi Incorporated	4311 Patterson Grand Rapids, MI 49512	7/18/06	9832	\$268,853.90	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$132,152.79	General Unsecured	05-44640	\$89,133.08	Cure Amount			
Ldi Incorporated	Harold E Nelson Nantz Litowich Smith Girard & Hamilton 2025 E Beltline SE Ste 60 Grand Rapids, MI 49546	7/18/06	9832	\$268,853.90	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$132,152.79	General Unsecured	05-44640	\$89,133.08	Cure Amount			
Liquidity Solutions Inc dba Revenue Management as assignee of Applied Handling Inc	Jeffrey L Caress One University Plz Ste 312 Hackensack, NJ 07601	11/22/05	805	\$310,941.94	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$291,767.68	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	10/25/05	123	\$127,102.34	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$80,222.67	General Unsecured	05-44640	\$40,693.31	Cure Amount			

Delphi Corporation
Twenty-Seventh Omnibus Claims Objection
Exhibit A-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/8/06	1898	\$3,086.40	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$2,994.00	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/8/06	1901	\$3,190.40	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$3,190.40	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/8/06	1902	\$3,190.40	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$3,190.40	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/8/06	1907	\$6,425.10	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$6,425.10	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/8/06	1908	\$6,425.10	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$92.40	Non-Cure Priority Amount	05-44640	\$6,332.70	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/2/06	4446	\$27,790.40	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$26,411.27	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/16/06	6054	\$145,734.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$611.80	General Unsecured	05-44640	\$145,122.20	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	6/27/06	8682	\$323,679.01	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$8,296.48	General Unsecured	05-44640	\$311,657.59	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	6/28/06	8715	\$36,618.89	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$33,235.47	General Unsecured	05-44640	\$582.86	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/17/06	9585	\$81,300.76	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$12,082.26	General Unsecured	05-44640	\$64,020.00	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/24/06	10494	\$198,263.50	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$198,263.50	Cure Amount						
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12230	\$240,942.30	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.20	General Unsecured	05-44640	\$175,162.30	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	10/20/06	16376	\$590,769.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$305,282.00	General Unsecured	05-44640	\$268,845.00	Cure Amount			
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/28/07	16558	\$389,743.52	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$389,743.52	Cure Amount						
M A Com Inc	George D Nagle Jr Credit Mgr PO Box 3608 MS38 26 Harrisburg, PA 17105	7/26/06	15926	\$404,986.61	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$125,651.26	General Unsecured	05-44640	\$145,170.00	Cure Amount			
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	1/31/06	1729	\$154,411.76	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$153,011.76	General Unsecured	05-44640	\$1,400.00	Cure Amount			
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/31/06	7206	\$31,570.05	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$3,026.00	General Unsecured	05-44640	\$25,309.20	Cure Amount			
Marketing Specialties MSI Packaging	MSI Packaging 5010 W 81st St Indianapolis, IN 46268	11/14/05	523	\$557,641.90	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$256,240.79	General Unsecured	05-44640	\$37,664.66	Cure Amount			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Moldtech Inc	1900 Commerce Pkwy Lancaster, NY 14086-1735	5/1/06	3736	\$3,772.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$3,772.00	Cure Amount						
National Semiconductor Corp	National Semiconductor Corp 2900 Semiconductor Dr. G2 335 Santa Clara, CA 95051	5/9/06	5390	\$995.20	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$487.50	Cure Amount						
National Semiconductor Corp	Modermott Will & Emery LLP James M Sullivan 50 Rockefeller Plaza New York, NY 10020	5/9/06	5390	\$995.20	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$487.50	Cure Amount						
Osram Opto Semiconductors Inc	c o Robert L Eisenbach III Cooley Godward LLP 101 California St 5th Fl San Francisco, CA 94111-5800	7/19/06	9961	\$18,090.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$18,090.00	Cure Amount						
P J Spring Co Inc	Attn Patrick Buckley 1100 Atlantic Dr W Chicago, IL 60185	1/23/06	1640	\$6,085.80	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$6,085.80	Cure Amount						
Piher International Corp	Peter F DeMarco 1640 Northwind Blvd Libertyville, IL 60048	5/1/06	4278	\$3,010.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44567	\$3,010.00	Cure Amount						
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	10/31/05	222	\$636,399.79	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$127,342.83	General Unsecured	05-44640	\$390,902.29	Cure Amount			
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	5/10/06	5510	\$43,178.53	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$7,843.72	General Unsecured	05-44640	\$35,334.17	Cure Amount			
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	9/12/06	16300	\$54,069.91	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$5,628.57	General Unsecured	05-44640	\$46,949.22	Cure Amount			
Revenue Management as Assignee of Detroit Heading LLC	Revenue Management as Assignee of Detroit Heading LLC One University Plz Ste 312 Hackensack, NJ 07601	3/24/06	2387	\$61,578.63	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$11,549.98	General Unsecured	05-44640	\$49,326.96	Cure Amount			
Sanyo Electronic Device USA Corp	Victoria Comunale 2055 Sanyo Ave San Diego, CA 92154	10/25/05	112	\$57,501.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$34,785.00	General Unsecured	05-44640	\$22,716.00	Cure Amount			
Scapa Tapes N A	attn Carmen Folkes 111 Great Pond Dr Windsor, CT 06095	1/31/06	1735	\$69,421.97	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$65,261.90	General Unsecured	05-44640	\$4,160.07	Cure Amount			
Silicon Laboratories Inc	co Jeffry A Davis DLA Piper Rudnick Gray Cary 401 B Street Ste 1700 San Diego, CA 92101	6/30/06	8775	\$112,408.05	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$9,726.81	Cure Amount	05-44640	\$0.00	Reclamation Amount
Silicon Laboratories Inc	DLA Piper Rudnick Gray Cary US LLP Timothy W Walsh 1251 Avenue of the Americas New York, NY 10020-1104	6/30/06	8775	\$112,408.05	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$9,726.81	Cure Amount	05-44640	\$0.00	Reclamation Amount
SPCP Group LLC as assignee of Kane Magnetcs GmbH	Brian Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/06	14136	\$91,770.01	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$66,555.67	General Unsecured	05-44640	\$56,459.98	Cure Amount			
SPCP Group LLC as assignee of Kane Magnetcs GmbH	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/06	14136	\$91,770.01	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$66,555.67	General Unsecured	05-44640	\$56,459.98	Cure Amount			

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Delphi Corporation
 Twenty-Seventh Omnibus Claims Objection
 Exhibit A-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Spiral Industries Inc	1572 N Old US Hwy 23 Howell, MI 48843	5/1/06	4221	\$6,030.64	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$1,636.03	Cure Amount						
T & L Automatics Inc	770 Emerson St Rochester, NY 14613	7/27/06	11259	\$814,710.90	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$129,252.28	General Unsecured	05-44640	\$235,458.62	Cure Amount			
Tdk Electronics Europe Gmbh	Wanheimer Str 57 Duesseldorf, 40472 Germany	7/5/06	9019	\$15,855.76	Claims Subject To Prior Orders And To Modification Due To Cure	05-44610	\$2,208.72	General Unsecured	05-44610	\$12,441.73	Cure Amount			
Tollman Spring Co Inc	91 Enterprise Dr Bristol, CT 06010	2/8/06	1920	\$6,716.00	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$5,176.00	Cure Amount						
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	6/30/06	8878	\$170,159.62	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$99,185.10	General Unsecured	05-44640	\$59,733.34	Cure Amount			
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	8/24/06	16255	\$1,898,409.80	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$66,283.61	General Unsecured	05-44640	\$1,747,018.36	Cure Amount			
Vishay Americas Inc	Attn Marion R Hubbard 1 Greenwich PL Shelton, CT 06484	7/13/06	9452	\$2,675,676.21	Claims Subject To Prior Orders And To Modification Due To Cure	05-44640	\$0.00	General Unsecured	05-44640	\$92,156.46	Cure Amount			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
American Coil Spring Company	c/o Robert D Wolford Miller Johnson PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$41,097.81	General Unsecured	05-44640	\$3,782.24	Cure Amount	05-44640	\$6,798.05	Reclamation Amount
American Coil Spring Company	Miller Johnson Thomas P Sarb 250 Monroe Ave NW Ste 800 PO Box 306 Grand Rapids, MI 49501-0306	7/31/06	15139	\$59,414.30	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$41,097.81	General Unsecured	05-44640	\$3,782.24	Cure Amount	05-44640	\$6,798.05	Reclamation Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	5/26/06	6943	\$806,779.79	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$498,003.65	General Unsecured	05-44640	\$246,683.32	Cure Amount	05-44640	\$58,853.42	Reclamation Amount
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/21/06	10208	\$2,157,348.20	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$97,564.09	General Unsecured	05-44640	\$2,019,184.94	Cure Amount	05-44640	\$40,599.17	Reclamation Amount
Delta Products Corporation	4405 Cushing Pkwy Fremont, CA 94538	7/31/06	15226	\$87,775.20	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$64,858.48	General Unsecured	05-44640	\$5,388.80	Cure Amount	05-44640	\$12,986.67	Reclamation Amount
Deutsche Bank Securities Inc	Attn Ross Rosenfelt & Vikas Madan 60 Wall St 3rd Fl New York, NY 10005	7/31/06	13773	\$5,721,969.77	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$1,493.42	Cure Amount	05-44640	\$26,076.17	Reclamation Amount			
Deutsche Bank Securities Inc	Cleary Gottlieb Steen & Hamilton LLP James L Bromley One Liberty Plaza New York, NY 10006	7/31/06	13773	\$5,721,969.77	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$1,493.42	Cure Amount	05-44640	\$26,076.17	Reclamation Amount			
Fair Harbor Capital LLC	Fair Harbor Capital LLC 875 Ave of the Americas Ste 2305 New York, NY 10001	3/3/06	2186	\$41,085.40	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$36,309.96	General Unsecured	05-44640	\$3,101.80	Cure Amount	05-44640	\$1,423.64	Reclamation Amount
Fujitsu Components America Inc	Attn Accounting Manager 250 E Caribbean Dr Sunnyvale, CA 94086	7/28/06	12839	\$492,938.78	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$25,572.40	General Unsecured	05-44640	\$442,630.78	Cure Amount	05-44640	\$2,018.40	Reclamation Amount
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c/o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/06	13773	\$5,721,969.77	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$5,385,940.50	General Unsecured	05-44640	\$308,459.68	Cure Amount			
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	11/1/05	273	\$953,170.47	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$936,111.55	Cure Amount	05-44640	\$8,549.38	Reclamation Amount
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	11/1/05	273	\$953,170.47	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$936,111.55	Cure Amount	05-44640	\$8,549.38	Reclamation Amount
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/5/05	987	\$987,308.58	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$588,096.41	General Unsecured	05-44640	\$185,190.51	Cure Amount	05-44640	\$9,176.58	Reclamation Amount
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman 1633 Broadway 22nd Fl New York, NY 10019	12/5/05	987	\$987,308.58	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$588,096.41	General Unsecured	05-44640	\$185,190.51	Cure Amount	05-44640	\$9,176.58	Reclamation Amount
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	6/23/06	8403	\$1,254,523.02	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$1,234,631.96	Cure Amount	05-44640	\$19,027.57	Reclamation Amount			
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/25/06	10703	\$1,380,747.26	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$912,627.52	General Unsecured	05-44640	\$270,600.49	Cure Amount	05-44640	\$197,519.25	Reclamation Amount
JPMorgan Chase Bank NA as Assignee of Brazeway Inc	Stanley Lim 270 Park Ave New York, NY 10017	1/6/06	14052	\$1,881,302.43	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$907,262.70	General Unsecured	05-44640	\$872,133.82	Cure Amount	05-44640	\$101,905.91	Reclamation Amount
Kickhaefer Manufacturing Co KMC	1221 S Park St PO Box 348 Port Washington, WI 53074-0348	7/28/06	12141	\$151,106.18	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$147,796.71	Cure Amount	05-44640	\$3,309.47	Reclamation Amount

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Kickhaefer Manufacturing Co KMC	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/28/06	12141	\$151,106.18	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$147,796.71	Cure Amount	05-44640	\$3,309.47	Reclamation Amount
Kickhaefer Manufacturing Co KMC	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/28/06	12141	\$151,106.18	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$147,796.71	Cure Amount	05-44640	\$3,309.47	Reclamation Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/23/06	6671	\$130,235.05	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$73,540.40	General Unsecured	05-44640	\$25,282.40	Cure Amount	05-44640	\$31,412.25	Reclamation Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/20/06	9989	\$203,557.41	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$30,236.87	General Unsecured	05-44640	\$151,546.49	Cure Amount	05-44640	\$21,774.05	Reclamation Amount
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/06	12346	\$215,079.82	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$163,808.69	General Unsecured	05-44640	\$15,730.18	Cure Amount	05-44640	\$13,807.69	Reclamation Amount
Longacre Master Fund Ltd as assignee/transferee of Sharp Electronics Corp	Attn Vladimir Jelisavcic 810 Seventh Ave 22nd Floor New York, NY 10019	7/31/06	13974	\$1,659,326.20	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$657,908.30	General Unsecured	05-44640	\$961,417.90	Cure Amount	05-44640	\$40,000.00	Reclamation Amount
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	4/5/07	16592	\$147,474.32	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$59,021.23	General Unsecured	05-44640	\$23,748.91	Cure Amount	05-44640	\$52,906.09	Reclamation Amount
Madison Niche Opportunities LLC	Curtis Screw Company LLC PO Box 2970 Buffalo, NY 14240-2970	4/5/07	16592	\$147,474.32	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$59,021.23	General Unsecured	05-44640	\$23,748.91	Cure Amount	05-44640	\$52,906.09	Reclamation Amount
Park Enterprises of Rochester Inc	Chamberlain DAmanda Attn Jerry Greenfield Esq 2 State St Ste1600 Rochester, NY 14614	7/12/06	9647	\$618,507.09	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$585,433.00	General Unsecured	05-44640	\$3,899.32	Cure Amount	05-44640	\$29,174.77	Reclamation Amount
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	2/21/06	2065	\$126,918.43	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$76,956.34	General Unsecured	05-44640	\$42,141.40	Cure Amount	05-44640	\$6,207.62	Reclamation Amount
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	6/8/06	7659	\$298,168.53	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$257,648.28	General Unsecured	05-44640	\$37,401.36	Cure Amount	05-44640	\$3,118.89	Reclamation Amount
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	6/22/06	8373	\$778,532.62	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$298,160.95	Cure Amount	05-44640	\$567.39	Reclamation Amount
Sagami America Ltd	Gary Vist Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601	10/14/05	16683	\$22,443.37	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$20,850.57	Cure Amount	05-44640	\$1,592.80	Reclamation Amount			
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/06	12258	\$1,040,216.50	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$1,021,697.13	Cure Amount	05-44640	\$9,446.88	Reclamation Amount
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/28/06	12258	\$1,040,216.50	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$0.00	General Unsecured	05-44640	\$1,021,697.13	Cure Amount	05-44640	\$9,446.88	Reclamation Amount

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure " are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE,

AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008

EXHIBIT J

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3	Correct Debtor4	Modified Amount4	Modified Nature4	Correct Debtor5	Modified Amount5	Modified Nature5
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/2/06	4531	\$201,340.46	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44640	\$111,637.60	General Unsecured	05-44640	\$82,444.55	Cure Amount	05-44640	\$1,786.80	Reclamation Amount	05-44507	\$2,961.51	General Unsecured	05-44507	\$2,270.00	Reclamation Amount
Rohm Electronics USA LLC	Morton R Branzburg Esq Klehr Harrison Harvey Branzburg 260 S Broad St Philadelphia, PA 19102-5003	4/3/06	2482	\$1,495,516.58	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44567	\$1,600.80	General Unsecured	05-44567	\$24,180.77	Cure Amount	05-44640	\$63,626.67	General Unsecured	05-44640	\$1,219,334.15	Cure Amount	05-44640	\$107,101.70	Reclamation Amount
SPCP Group LLC	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	3/9/06	2229	\$360,413.11	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44567	\$98.06	General Unsecured	05-44567	\$11,399.82	Cure Amount	05-44640	\$16,941.41	General Unsecured	05-44640	\$312,481.60	Cure Amount	05-44640	\$5,052.44	Reclamation Amount
SPCP Group LLC	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	3/9/06	2229	\$360,413.11	Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure	05-44567	\$98.06	General Unsecured	05-44567	\$11,399.82	Cure Amount	05-44640	\$16,941.41	General Unsecured	05-44640	\$312,481.60	Cure Amount	05-44640	\$5,052.44	Reclamation Amount

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Seventh Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Seventh Omnibus Claims Objection identifies three different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified in the table below as having a Basis For Objection of "Claims Subject to Modification Due To Cure " are those Claims that the Debtors have determined will be satisfied in whole or in part by the curing of defaults in executory contracts or unexpired leases under which such Claims arose ("Cure Payments").

Claims identified in the table below as having a Basis For Objection of "Claims Subject To Prior Orders And To Modification Due To Cure" are those Claims that the Debtors

have determined were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments.

Claims identified in the table below as having a Basis For Objection of "Claims Asserting Reclamation Subject To Prior Orders, Modification, And Cure" are those Claims that the Debtors have determined were modified pursuant to prior orders, will be satisfied in whole or in part by Cure Payments, and (a) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18
				19	20	21

If you wish to view the complete exhibits to the Twenty-Seventh Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Seventh Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

"CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Seventh Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Seventh Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Seventh Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008